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Verwysing:
Reference: 5/1/1

Navrae:
Enquiries: MM Hoogbaard

Datum:
Date: 12 June 2014

OFFICE OF THE MUNICIPAL MANAGER

Head of Department
Provincial Treasury
7 Wale Street,
Legislature Building
Cape Town
8000

Dear Sir/Madam

Re: Approval of Annual Budget 2014-15 - WC041

Abovementioned Refers:

MFMA Section 24 states the following :

- (1)(a) The municipal Council must at least 30 days before the start of the budget year consider approval of the annual budget
- (2)(a) An annual budget must be approved before the start of the budget year.

Kannaland Municipality has tabled it's annual budget before the mayoral committee and council on 28 & 29 May 2014 thus complying with legislation in terms of section 24 (1). However council did not approve the budget on the set dates.

Council then also had meetings on 3 , 4 and 6 June 2014. On the 10th of June 2014, council approved the annual budget for 2014-15 which is in line with section 24 (2)(a) thus complying with the MFMA Legislation.

Please find attached the following documentation for your consideration.

- MTREF Budget Report 2014/15 – 2016/17 (Hardcopy and Soft Copy)
- Quality Certificate (Hardcopy and Soft Copy)
- A Schedules (Hardcopy and Soft Copy)
- Council resolution (Hardcopy and Soft Copy)
- Budget Related Policies (Soft Copies)

Yours faithfully,

MM HOOGBAARD
MUNICIPAL MANAGER



**MEDIUM TERM REVENUE AND
EXPENDITURE FRAMEWORK
(MTREF)/**

BUDGET REPORT

2014/2015

TILL

2016/2017

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1. Introduction

Vision and Mission

The Mission of the Kannaland Municipality is to:

- Promote sustainable growth patterns which mitigates climate change and which enhances the quality of life of residents through sustainable living practices and which contributes to the local economy.
- Promote the establishment of sustainable human settlements in providing housing to residents.
- Promote a healthy community with access to health bearing services such as sewage, sanitation, safe streets, lighting.
- Promote the development and maintenance of infrastructure which promotes service delivery, growth in jobs and facilitates empowerment and opportunity.
- Promote the increase in opportunities for growth and jobs, driven by private sector and the public sector, by creating an enabling environment for business and provide demand-led private sector driven support for growth sectors, industries and business.
- Promote the municipality as a compliant and accountable sphere of local government which is characterised by good governance.
- Promote the management of effective Intergovernmental Relations.
- Promote effective Integrated Development Planning which relates to all spheres of government, civil society and Parastatals.
- Promote the participation of the community in the working of the municipality.

- Promote capacity development within the municipality area so that effective service delivery can be advanced.
- Promote well maintained municipal infrastructure through operations and management
- Effective disaster management practices.
- A fully functional department accountable for delivering quality services to local government of physical assets.

The key values which are:

- Dignity
- Respect
- Trust
- Integrity
- Honesty
- Diligence



2. Legal Background

a. MFMA

Appropriation of funds for expenditure

15. A municipality may, except where otherwise provided in this Act, incur expenditure only—

(a) in terms of an approved budget; and

(b) within the limits of the amounts appropriated for the different votes in an approved budget.

Annual budgets

24. (1) The municipal council must at least 30 days before the start of the budget year consider approval of the annual budget.
- (2) An annual budget—
- (a) must be approved before the start of the budget year;
 - (b) is approved by the adoption by the council of a resolution referred to in section 17(3)(a)(i); and
 - (c) must be approved together with the adoption of resolutions as may be necessary—
 - (i) imposing any municipal tax for the budget year;
 - (ii) setting any municipal tariffs for the budget year;
 - (iii) approving measurable performance objectives for revenue from each source and for each vote in the budget;
 - (iv) approving any changes to the municipality's integrated development plan; and
 - (v) approving any changes to the municipality's budget-related policies.
- (3) The accounting officer of a municipality must submit the approved annual budget to the National Treasury and the relevant provincial treasury.

Budget Regulations

Government Gazette no 32141, Local Government: Municipal Budget and Reporting Regulations

b. *MFMA - Circulars 70 & 71 (See Circulars attached).*

3. Mayoral Speech

4. Budget Related Resolutions

The MFMA stipulates that the Mayor must table the annual budget at a council meeting at least 30 days before the start of the budget year and the Mayor must take all reasonable steps to ensure that the municipality approves its annual budget before the start of the budget year.

The following resolutions were taken by Council with the approval of the 2014/15 Budget on the 6th of June 2014

- That Council approves the 2014/15 Review of the Integrated Development Plan (IDP).
- That Council approves the Annual Budget of the Municipality for the financial year 2014/15 and indicative for the two projected outer years, 2015/16 and 2016/17, and the multi-year and single year capital appropriations as set out in the following schedules, after consideration of all public comments:
- Budgeted Financial Performance (revenue and expenditure by standard classification) reflected in Section 7.2.
- Budgeted Financial Performance (revenue and expenditure by municipal vote) as reflected in Section 7.3.
- Multi-year and single year capital appropriations by municipal vote and standard classification and associated funding by source as reflected in Section 7.5.
- That Council approves the property rates reflected in the 2014/15 Tariff list (Annexure A) and any other municipal tax reflected in the 2014/15 Tariff list are imposed for the budget year 2014/15.
- That Council approves the tariffs and charges, subsidies and discounts as reflected in the 2014/15 Tariff list (Annexure A) for the budget year 2014/15.
- That Council approves the measurable performance objectives for revenue from each source and for each vote reflected in Section 8.13 of this document for the budget year 2014/15.
- That Council approves the amended budget related policies reflected in Annexure B for the budget year 2014/15.
- That all the above-mentioned documentation be amended to include all the amendments approved by Council from the public/departmental comments, objections and recommendations.



5. Municipal Managers Quality Certificate

I, Mr M Hoogbaard, Municipal Manager of Kannaland Municipality, hereby certify that the Annual budget (2014/15 – 16/17) and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

M HOOGBAARD

MUNICIPAL MANAGER OF KANNALAND MUNICIPALITY (WC041)

.....
Signature

.....11-06-2014.....
Date

6. Executive Summary

The main objective of a municipal budget is to allocate realistically expected resources to the service delivery goals or performance objectives identified as priorities in the approved Integrated Development Plan.

The budget was made possible through consultation with the local community, the relevant government departments and the internal departments of the Municipality to ensure that the priorities are properly aligned and addressed.

The 2014 Budget Review notes that spending plans outlined in the 2014 Budget continue to support government's commitment to broadening service delivery and expanding investment in infrastructure, while taking account of the constrained fiscal environment.

National Treasury also reminded Municipalities that the economic outlook is, however constrained by a difficult global environment and domestic restructuring. When framing the budget, this had a direct impact on the budget as the trends in income growth statistics are still very low, indigent and poor households are growing and property markets not re-acting to the low interest rates.

Consequently, municipal revenues and cash flows are expected to remain under pressure in 2014/15 and municipalities are again reminded to adopt a conservative approach when projecting expected revenues and cash receipts.

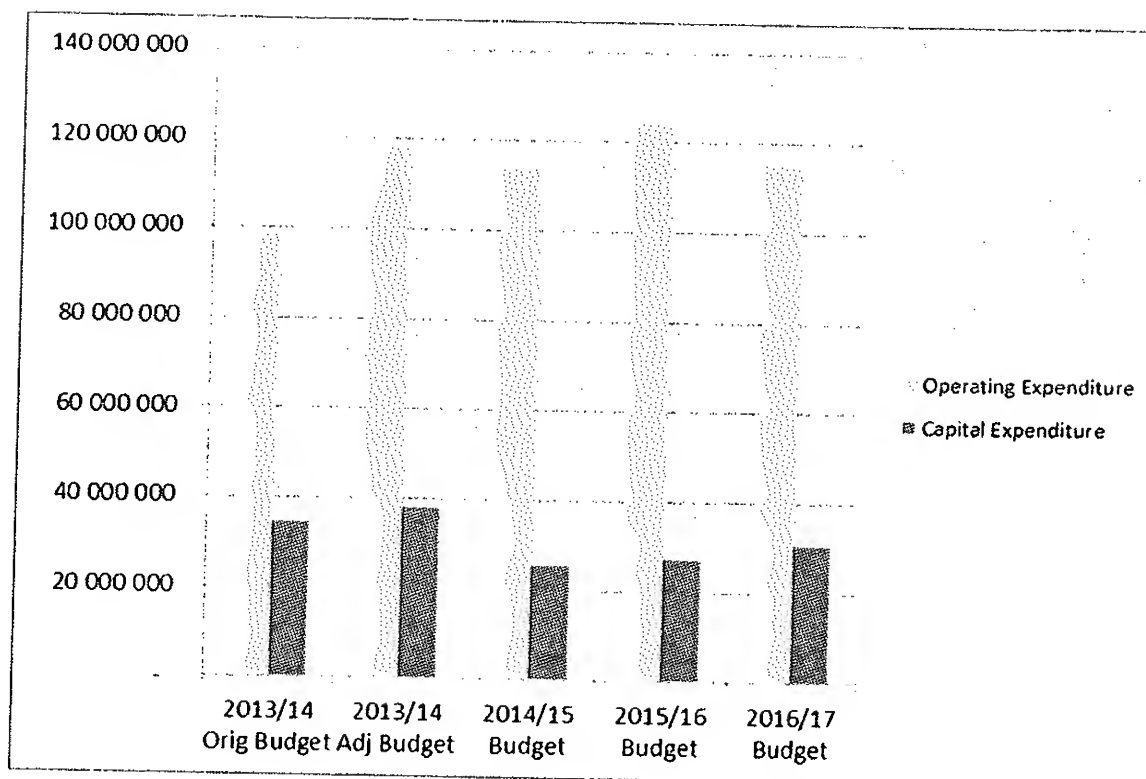
National Treasury also urged municipalities to pay particular attention to the affordability of tariff increases especially on main services, managing all revenue and expenditure and cash streams effectively and carefully evaluation all spending decisions.

It is with this in mind that Kannaland Municipality has only increased its tariffs on main services with an average of 6 per cent for the 2014/15 budget period.

FINANCIAL SUMMARY ON 2014/15 MTREF BUDGET

The total 2014/15 budget amounts to R 138 975 660. This consists of a capital budget of R 25 476 650 or 18.33 % of the total budget and an operating budget of R 113 499 010 or 81.67% of the total budget.

The following graph shows the operating and capital budgeted figures for the 2013/14 to 2016/17 financial years.



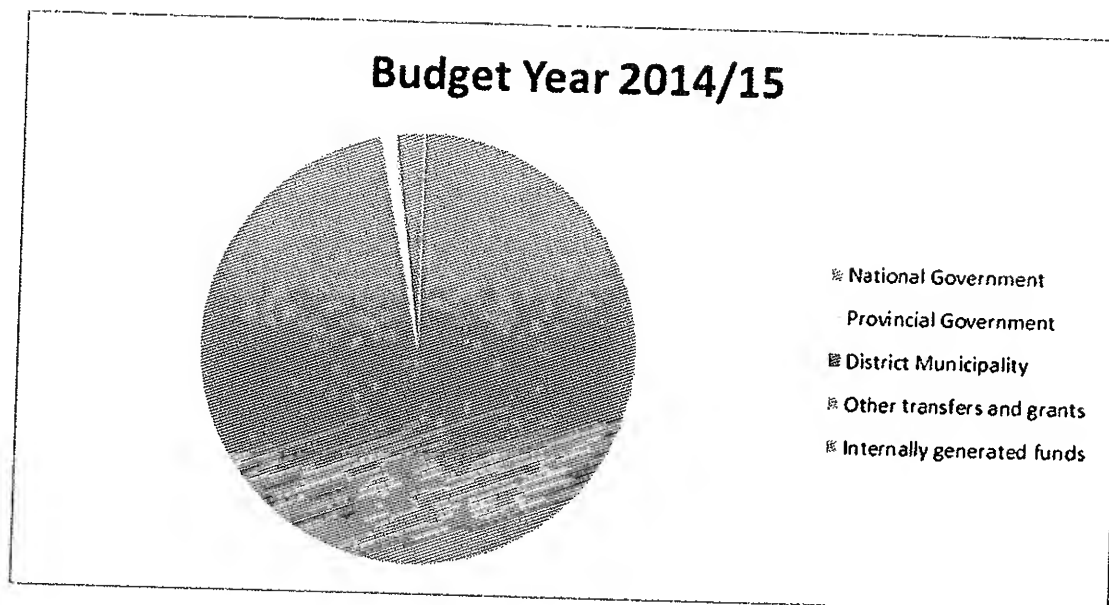
CAPITAL BUDGET

The following table gives a breakdown of the sources of finance of the 3-year capital budget from 2014/15 to 2016/17.

Sources to Funding		2014/15	2015/16	2016/17
RBIG	Kannaland Dam Reallocation	2 500 000	5 000 000	5 000 000
RBIG	LDS & CAL WWTW	3 000 000	3 000 000	10 000 000
MIG		9 430 650	9 627 300	9 862 900
Energy Efficiency & Demand Side Mangament		4 000 000	4 000 000	-
Intergrated Nat Electrification programme (Municipal)		696 000	-	-
Intergrated Nat Electrification programme(Eskom)		5 000 000	5 000 000	5 000 000
Library		300 000	-	-
Capital Expenditure (Internal Funds)		550 000	540 600	573 040
		25 476 650	27 167 900	30 435 940

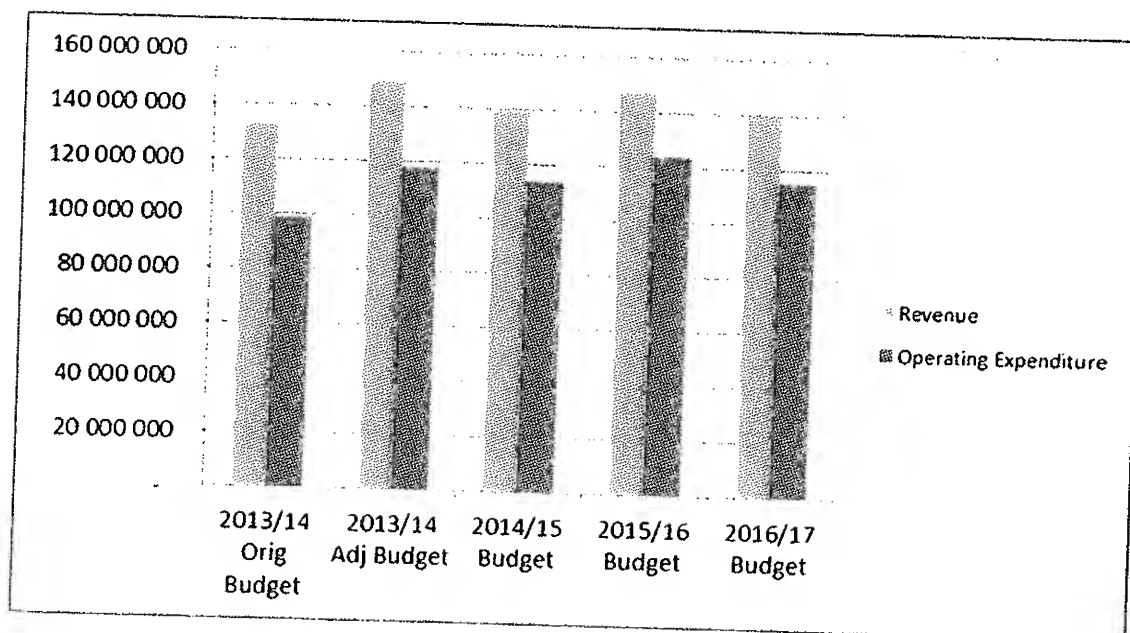
From the above it is clear that the main source of funding will be external funds (Grants) of which MIG funding are the largest external source.

The graph below shows the capital expenditure for 2014/2015 per funding source.



OPERATING BUDGET

The following graph shows the operating income and expenditure budgeted figures separately for the 2013/14 to 2016/17 financial years.



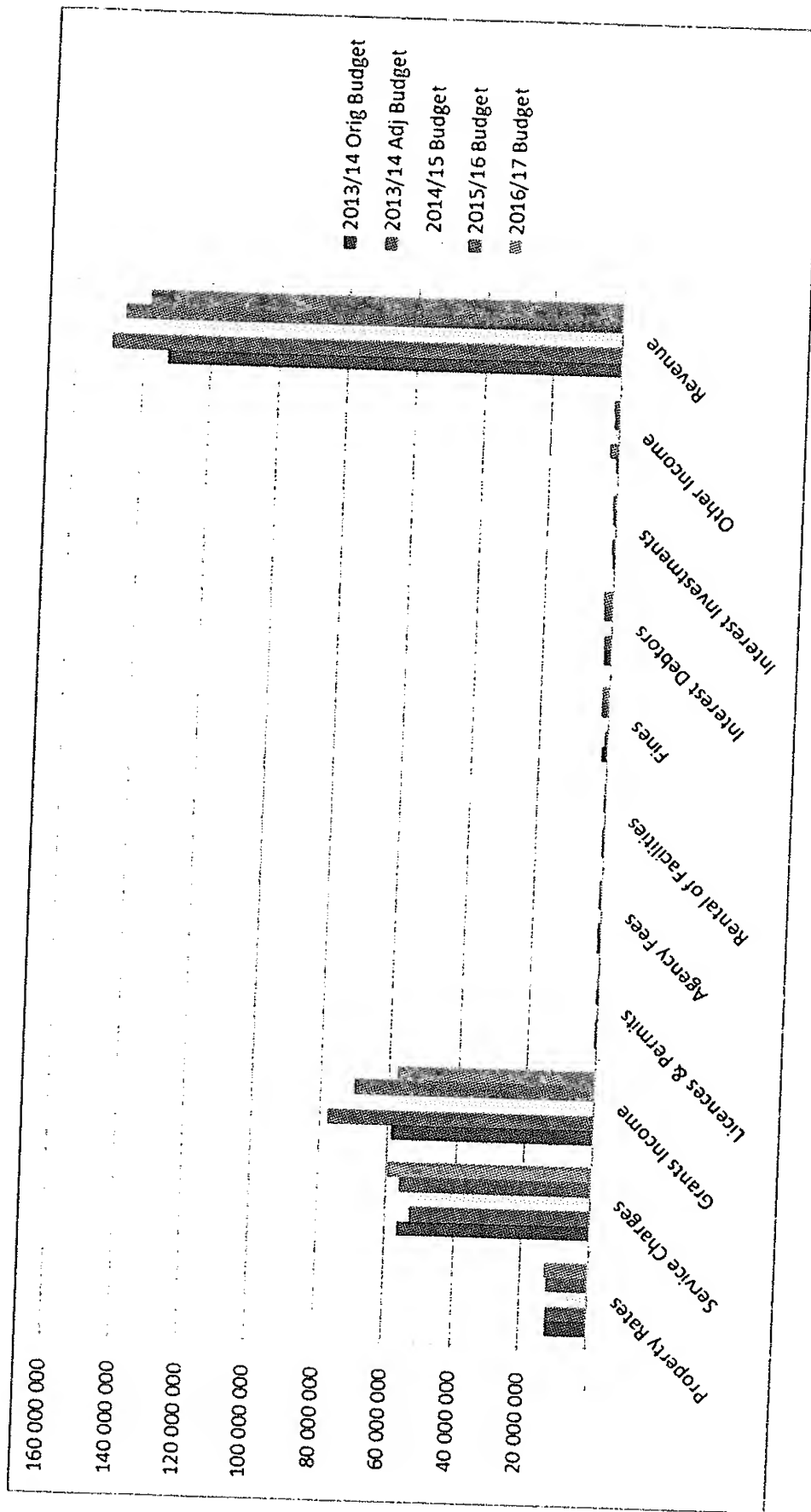
The Total Budgeted Revenue for 2014/15 is R 139 022 160.

OPERATING REVENUE

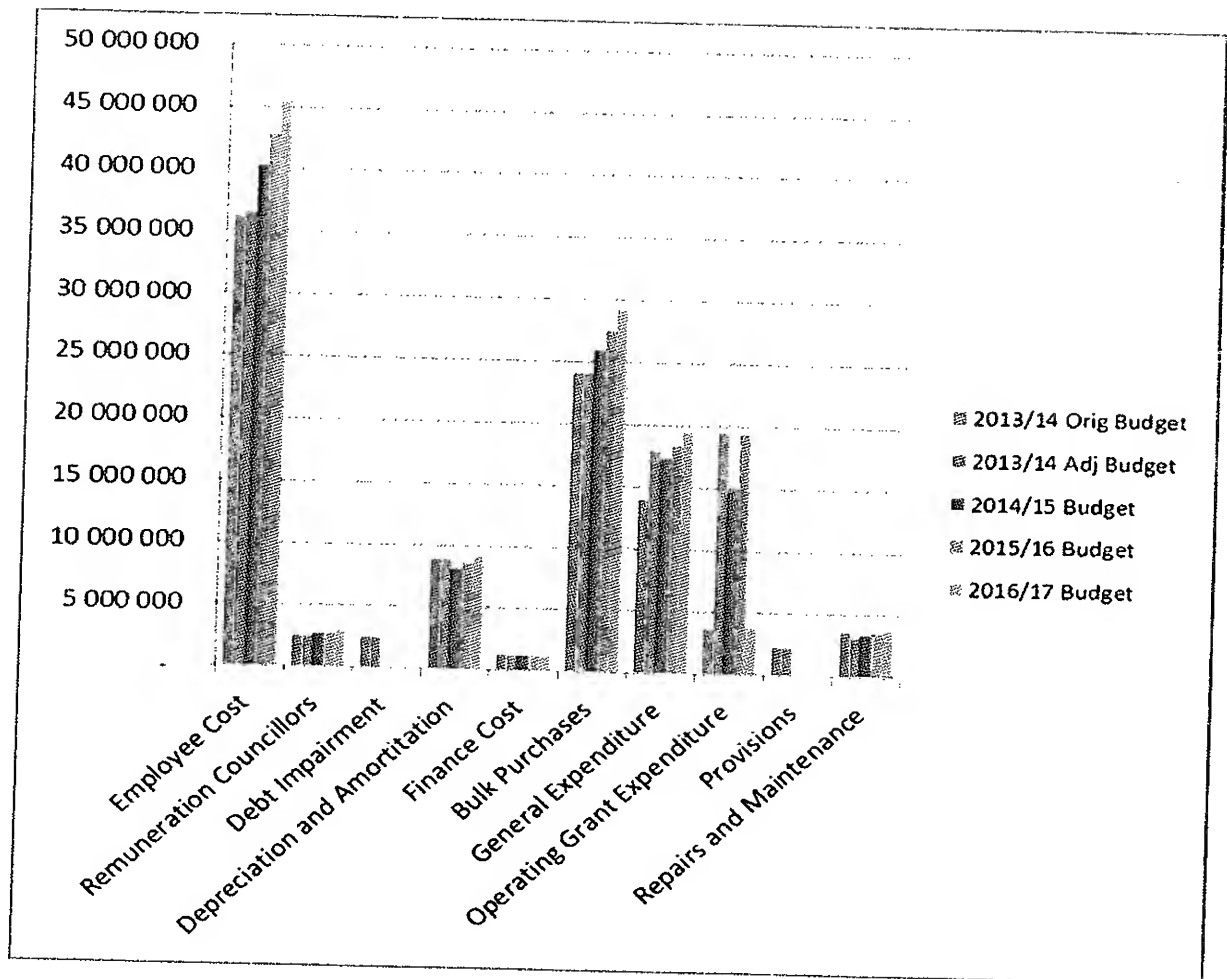
Budgeted Operating Revenue

The operating revenue budget amounts to R 139 022 160. This includes capital transfers of R 24 926 650.

Revenue	2013/14	2013/14	2014/15	2015/16	2016/17
	2013/14 Orig Bu	2013/14 Adj Budget	2014/15 Budget	2015/16 Budget	2016/17 Budget
Property Rates	12 117 720	12 117 718	11 763 260	12 469 040	13 217 170
Service Charges	56 589 980	52 964 448	53 456 080	56 663 460	60 063 280
Grants Income	59 029 250	77 621 176	62 332 000	69 805 000	57 773 000
Licences & Permits	2 190	70 000	194 200	205 860	218 220
Agency Fees	550 990	657 540	717 010	760 050	805 680
Rental of Facilities	272 890	272 890	339 280	359 680	381 310
Fines	1 591 940	599 000	2 004 940	2 125 250	2 252 770
Interest Debtors	1 843 670	1 843 660	2 164 290	2 294 150	2 431 810
Interest Investments	268 310	700 000	742 000	786 520	833 720
Other Income	365 580	2 251 820	5 309 100	1 382 490	1 465 590
Revenue	132 632 520	149 098 252	139 022 160	146 851 500	139 442 550



Budgeted Operating Expenditure



WC041 Kannaland - Table A1 Budget Summary

Table A1: Budget Summary										
Description	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Financial Performance										
Property rates	7 793	8 343	8 802	12 118	12 118	12 118	12 118	11 763	12 469	13 217
Service charges	32 114	36 561	45 741	56 590	52 964	52 964	52 964	53 456	56 663	60 063
Investment revenue	642	715	997	268	700	700	700	742	787	834
Transfers recognised - operational	20 988	32 730	37 708	25 298	40 585	40 585	40 585	37 405	43 178	27 910
Other own revenue	3 870	4 982	5 162	4 627	5 695	5 695	5 695	10 729	7 127	7 555
Total Revenue (excluding capital transfers and contributions)	65 407	83 330	98 409	98 901	112 062	112 062	112 062	114 096	120 224	109 580
Employee costs	24 347	28 620	31 562	36 069	36 380	36 380	36 380	40 142	42 711	45 445
Remuneration of councillors	2 848	3 040	2 801	2 406	2 406	2 406	2 406	2 621	2 778	2 945
Depreciation & asset impairment	8 176	8 728	8 259	8 746	8 746	8 746	8 746	8 748	9 273	9 830
Finance charges	2 693	2 656	3 042	1 182	1 182	1 182	1 182	1 179	1 173	1 163
Materials and bulk purchases	17 917	20 379	22 642	23 978	23 978	23 978	23 978	29 272	31 029	32 891
Transfers and grants	4 236	9 373	18 738	37 298	56 436	56 436	56 436	-	-	-
Other expenditure	16 325	20 173	23 165	22 952	26 618	26 618	26 618	32 193	37 699	23 246
Total Expenditure	76 540	92 970	110 209	132 631	155 746	155 746	155 746	114 156	124 663	115 519
Surplus/(Deficit)	(11 133)	(9 640)	(11 800)	(33 730)	(43 684)	(43 684)	(43 684)	(61)	(4 439)	(5 939)
Transfers recognised - capital	11 457	16 197	18 485	33 731	37 036	37 036	37 036	24 927	26 627	29 863
Contributions recognised - capital & contributed	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	333	6 557	6 685	2	(6 648)	(6 648)	(6 648)	24 866	22 188	23 924
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	333	6 557	6 685	2	(6 648)	(6 648)	(6 648)	24 866	22 188	23 924
Capital expenditure & funds sources										
Capital expenditure	11 428	17 629	18 577	34 563	37 868	37 868	37 868	25 477	27 168	30 436
Transfers recognised - capital	11 294	17 208	18 485	33 731	37 036	37 036	37 036	24 927	26 627	29 863
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	134	421	92	832	832	832	832	550	541	573
Total sources of capital funds	11 428	17 629	18 577	34 563	37 868	37 868	37 868	25 477	27 168	30 436
Financial position										
Total current assets	8 071	12 515	35 184	-	-	-	-	33 014	44 745	57 180
Total non current assets	201 375	210 373	234 700	204 969	204 969	204 969	204 969	227 298	245 192	265 798
Total current liabilities	23 713	37 037	62 027	23 300	29 949	29 949	29 949	63 918	72 715	83 324
Total non current liabilities	24 950	18 512	19 282	18 993	18 993	18 993	18 993	16 138	15 453	14 677
Community wealth/Equity	160 782	167 339	188 585	162 676	156 026	156 026	156 026	180 892	203 081	227 004
Cash flows										
Net cash from (used) operating	6 109	18 400	28 851	29 746	11 168	11 168	11 168	(366)	(13 588)	(9 903)
Net cash from (used) investing	(8 054)	(11 802)	(21 147)	(22 672)	(22 128)	4	4	(21 477)	(27 168)	(30 436)
Net cash from (used) financing	(449)	(7 457)	1 100	547	547	547	547	(534)	(605)	(685)
Cash/cash equivalents at the year end	1 465	606	9 410	9 108	(7 107)	15 024	15 024	(7 352)	(48 713)	(89 738)
Cash backing/surplus reconciliation										
Cash and investments available	3 977	3 922	13 454	-	-	-	-	(28 536)	(45 077)	(59 792)
Application of cash and investments	12 643	20 047	35 275	23 300	29 949	29 949	29 949	13 395	814	(9 524)
Balance - surplus (shortfall)	(8 665)	(16 125)	(21 821)	(23 300)	(29 949)	(29 949)	(29 949)	(41 931)	(45 891)	(50 269)
Asset management										
Asset register summary (WDV)	198 241	206 815	230 586	204 969	204 969	204 969	223 891	223 891	242 461	263 783
Depreciation & asset impairment	8 176	8 728	8 259	8 746	8 746	8 746	8 748	8 748	9 273	9 830
Renewal of Existing Assets	-	-	-	-	-	-	-	6 779	7 718	10 000
Repairs and Maintenance	1 505	1 835	1 660	3 540	-	3 179	3 372	3 372	3 574	3 789
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sew erage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

7.2 A2 BUDGETED FINANCIAL PERFORMANCE (revenue and expenditure by standard classification)

WC041 Kannaland - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand	1									
Revenue - Standard										
<i>Governance and administration</i>		30 612	44 856	20 802	22 386	24 937	24 937	27 867	25 300	26 561
Executive and council		-	7 314	2 107	1 896	4 009	4 009	6 455	2 576	2 663
Budget and treasury office		30 612	37 542	13 264	15 997	20 912	20 912	21 358	22 667	23 837
Corporate services		-	-	5 430	4 493	16	16	54	57	61
<i>Community and public safety</i>		294	220	15 355	2 268	22 785	22 785	18 227	22 624	2 264
Community and social services		294	220	1 348	1 656	4 547	4 547	3 910	2 068	2 191
Sport and recreation		-	-	14	37	3 267	3 267	3 811	4 752	35
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	13 993	576	14 971	14 971	10 506	15 804	38
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		13 854	17 890	10 945	14 112	4 551	4 551	4 525	5 916	13 645
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		13 854	17 890	10 945	14 112	4 551	4 551	4 525	5 916	13 645
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		32 114	36 561	69 793	93 867	96 826	96 826	88 403	93 011	96 972
Electricity		19 852	22 865	39 262	55 619	52 048	52 048	46 200	47 691	45 750
Water		4 097	5 099	12 961	14 821	19 003	19 003	19 873	21 835	19 952
Waste water management		4 245	4 418	11 036	14 205	16 094	16 094	14 328	15 005	22 486
Waste management		3 920	4 179	6 534	9 221	9 681	9 681	8 002	8 480	8 784
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	76 874	99 527	116 894	132 633	149 098	149 098	139 022	146 852	139 443
Expenditure - Standard										
<i>Governance and administration</i>		57 884	72 414	41 935	42 367	46 687	46 687	43 737	46 471	49 381
Executive and council		4 026	4 046	11 600	13 869	16 103	16 103	15 699	16 644	17 646
Budget and treasury office		32 360	41 874	22 813	17 851	22 892	22 892	19 218	20 448	21 762
Corporate services		21 499	26 494	7 521	10 646	7 692	7 692	8 820	9 379	9 974
<i>Community and public safety</i>		-	-	17 873	5 775	26 196	26 196	16 449	22 118	6 745
Community and social services		-	-	2 895	3 581	6 374	6 374	4 157	4 417	4 693
Sport and recreation		-	-	358	944	4 176	4 176	1 012	1 074	1 139
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	14 620	1 249	15 646	15 646	11 280	16 627	913
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	-	7 524	18 531	10 383	10 383	9 372	8 844	9 372
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	7 524	18 531	10 383	10 383	9 372	8 844	9 372
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		18 656	20 556	42 878	65 959	72 481	72 481	44 598	47 230	50 020
Electricity		17 652	19 755	25 861	44 406	44 436	44 436	30 187	31 954	33 826
Water		265	623	8 605	10 657	14 834	14 834	7 203	7 646	8 115
Waste water management		-	-	5 289	8 039	9 963	9 963	4 627	4 888	5 164
Waste management		739	177	3 122	2 858	3 248	3 248	2 581	2 743	2 914
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	76 540	92 970	110 209	132 631	155 746	155 746	114 156	124 663	115 519
Surplus/(Deficit) for the year		333	6 557	6 685	2	(6 648)	(6 648)	24 866	22 188	23 924

7.3 A3 FINANCIAL PERFORMANCE (revenue and expenditure by municipal vote)

WC041 Kannaland - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue by Vote	1									
Vote 1 - Executive Council		6 198	18 615	2 107	1 896	4 009	4 009	6 455	2 576	2 663
Vote 2 - Corporate Services		2 772	20 918	16 843	4 424	24 114	24 114	21 183	25 757	5 585
Vote 3 - Financial Services		15 923	1 395	18 503	20 474	20 912	20 912	21 358	22 667	23 837
Vote 4 - Technical Services		51 980	58 600	79 441	105 839	100 064	100 064	90 027	95 851	107 357
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	76 874	99 527	116 894	132 633	149 098	149 098	139 022	146 852	139 443
Expenditure by Vote to be appropriated	1									
Vote 1 - Executive Council		9 910	13 711	11 600	13 869	16 103	16 103	15 699	16 644	17 646
Vote 2 - Corporate Services		15 799	23 845	26 608	15 893	36 429	36 429	28 240	34 655	20 076
Vote 3 - Financial Services		12 422	11 827	23 221	20 921	22 892	22 892	19 218	20 448	21 762
Vote 4 - Technical Services		38 408	43 587	48 779	81 948	80 321	80 321	50 999	52 916	56 035
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	76 540	92 970	110 209	132 631	155 746	155 746	114 156	124 663	115 519
Surplus/(Deficit) for the year	2	333	6 557	6 685	2	(6 648)	(6 648)	24 866	22 188	23 924

7.4 A4 BUDGETED FINANCIAL PERFORMANCE (revenue and expenditure)

WC041 Kannaland - Table A4 Budgeted Financial Performance (revenue and expenditure)

Table A4 Budgeted Financial Performance (revenue and expenditure)											
Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue By Source											
Property rates	2	7 793	8 343	8 802	12 118	12 118	12 118	12 118	11 763	12 469	13 217
Property rates - penalties & collection charges											
Service charges - electricity revenue	2	19 852	22 865	30 707	34 508	30 883	30 883	30 883	31 710	33 612	35 629
Service charges - water revenue	2	4 097	5 099	7 772	9 637	9 637	9 637	9 637	10 456	11 083	11 748
Service charges - sanitation revenue	2	4 245	4 418	3 983	6 629	6 629	6 629	6 629	6 859	7 270	7 706
Service charges - refuse revenue	2	3 920	4 179	3 279	5 815	5 815	5 815	5 815	4 432	4 698	4 980
Service charges - other											
Rental of facilities and equipment		294	220	245	241	273	273	273	329	349	370
Interest earned - external investments		642	715	997	268	700	700	700	742	787	834
Interest earned - outstanding debtors		827	872	1 622	1 844	1 844	1 844	1 844	2 164	2 294	2 432
Dividends received											
Fines		1 717	1 050	605	1 592	599	599	599	2 005	2 125	2 253
Licences and permits		163	101	110	129	70	70	70	194	206	218
Agency services		508	541	585	425	658	658	658	717	760	805
Transfers recognised - operational		20 988	32 730	37 708	25 298	40 585	40 585	40 585	37 405	43 178	27 910
Other revenue	2	361	2 162	1 996	397	2 252	2 252	2 252	5 319	1 393	1 477
Gains on disposal of PPE			35								
Total Revenue (excluding capital transfers and contributions)		65 407	83 330	98 409	98 901	112 062	112 062	112 062	114 096	120 224	109 580
Expenditure By Type											
Employee related costs	2	24 347	28 620	31 562	36 069	36 380	36 380	36 380	40 142	42 711	45 445
Remuneration of councillors		2 848	3 040	2 801	2 406	2 406	2 406	2 406	2 621	2 778	2 945
Debt impairment	3	4 775	3 908	4 627	2 420	2 420	2 420	2 420			
Depreciation & asset impairment	2	8 176	8 728	8 259	8 746	8 746	8 746	8 746	8 748	9 273	9 830
Finance charges		2 693	2 656	3 042	1 182	1 182	1 182	1 182	1 179	1 173	1 163
Bulk purchases	2	17 917	20 379	22 642	23 978	23 978	23 978	23 978	25 901	27 455	29 102
Other materials	8								3 372	3 574	3 789
Contracted services		660	1 095	4 217	1 840						
Transfers and grants		4 236	9 373	18 738	37 298	56 436	56 436	56 436			
Other expenditure	4, 5	10 890	15 171	14 273	18 692	24 197	24 197	24 197	32 193	37 699	23 245
Loss on disposal of PPE				46							
Total Expenditure		76 540	92 970	110 209	132 631	155 746	155 746	155 746	114 156	124 663	115 519
Surplus/(Deficit)											
Transfers recognised - capital	6	(11 133)	(9 640)	(11 800)	(33 730)	(43 684)	(43 684)	(43 684)	(61)	(4 439)	(5 939)
Contributions recognised - capital		11 467	16 197	18 485	33 731	37 036	37 036	37 036	24 927	26 627	29 863
Contributed assets											
Surplus/(Deficit) after capital transfers & contributions		333	6 557	6 685	2	(6 648)	(6 648)	(6 648)	24 866	22 188	23 924
Taxation											
Surplus/(Deficit) after taxation		333	6 557	6 685	2	(6 648)	(6 648)	(6 648)	24 866	22 188	23 924
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		333	6 557	6 685	2	(6 648)	(6 648)	(6 648)	24 866	22 188	23 924
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		333	6 557	6 685	2	(6 648)	(6 648)	(6 648)	24 866	22 188	23 924

7.5 A5 BUDGETED CAPITAL EXPENDITURE by vote , standard classification and funding

WC041 Kannaland - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Executive Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		-	-	-	-	-	-	-	-	-	-
Vote 4 - Technical Services		-	-	-	-	-	-	-	-	-	-
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - Executive Council		8	158	64	30	30	30	30	-	-	-
Vote 2 - Corporate Services		249	6 204	93	637	6 206	6 206	6 206	5 733	4 718	-
Vote 3 - Financial Services		78	261	28	525	525	525	525	541	573	-
Vote 4 - Technical Services		11 094	11 006	18 392	33 371	31 107	31 107	31 107	19 218	21 909	29 863
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		11 428	17 629	18 577	34 563	37 868	37 868	37 868	25 477	27 168	30 436
Total Capital Expenditure - Vote		11 428	17 629	18 577	34 563	37 868	37 868	37 868	25 477	27 168	30 436
Capital Expenditure - Standard											
Governance and administration		357	421	120	613	648	648	648	6 258	5 259	573
Executive and council		11		64	30	30	30	30	-	-	-
Budget and treasury office		315	421	28	525	525	525	525	541	573	-
Corporate services		30		28	58	93	93	93	5 733	4 718	-
Community and public safety		4 707	2 698	65	544	6 113	6 113	6 113	-	-	-
Community and social services		4 707	2 698	65	544	6 113	6 113	6 113	-	-	-
Sport and recreation						3 426	3 426	3 426	-	-	-
Public safety						3 231	3 231	3 231	-	-	-
Housing						-	-	-	-	-	-
Health					544	(544)	(544)	(544)	-	-	-
Economic and environmental services		347	449	8 119	10 606	1 796	1 796	1 796	101	2 331	9 863
Planning and development											
Road transport		347	449	8 119	10 606	1 796	1 796	1 796	101	2 331	9 863
Environmental protection											
Trading services		6 018	14 062	10 273	22 800	29 311	29 311	29 311	19 118	19 578	20 000
Electricity		5 264	2 122	4 386	16 700	16 700	16 700	16 700	9 696	9 000	5 000
Water		80	7 018	2 632	2 500	6 665	6 665	6 665	6 422	7 578	5 000
Waste water management		673	4 922	3 255	3 600	5 486	5 486	5 486	3 000	3 000	10 000
Waste management						460	460	460	-	-	-
Other											
Total Capital Expenditure - Standard	3	11 428	17 629	18 577	34 563	37 868	37 868	37 868	25 477	27 168	30 436
Funded by:											
National Government		10 976	17 098	14 881	33 187	32 936	32 936	32 936	24 627	26 627	29 863
Provincial Government		238	78	349	544	4 100	4 100	4 100	300	-	-
District Municipality		80	33						-	-	-
Other transfers and grants				3 255					-	-	-
Transfers recognised - capital	4	11 294	17 208	18 485	33 731	37 036	37 036	37 036	24 927	26 627	29 863
Public contributions & donations	5										
Borrowing	6										
Internally generated funds		134	421	92	832	832	832	832	550	541	573
Total Capital Funding	7	11 428	17 629	18 577	34 563	37 868	37 868	37 868	25 477	27 168	30 436

7.6 A6 Budgeted Financial Position

WC041 Kannaland - Table A6 Budgeted Financial Position

Table 10: Budgeted Financial Position											
Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand											
ASSETS											
Current assets											
Cash		794	3	9 410							
Call investment deposits	1	59	1 459	-	-	-	-	-			
Consumer debtors	1	4 508	6 557	13 561	-	-	-	-	33 014	44 745	57 180
Other debtors		1 965	3 650	11 339							
Current portion of long-term receivables		4	4	4							
Inventory	2	741	842	880							
Total current assets		8 071	12 515	35 194	-	-	-	-	33 014	44 745	57 180
Non current assets											
Long-term receivables		10	7	2							
Investments		3 124	3 552	4 044							
Investment property		602	1 607	1 557					4 044	4 044	4 044
Investment in Associate									1 526	1 494	1 460
Property, plant and equipment	3	197 432	205 058	228 759	204 969	204 969	204 969	204 969	221 728	239 654	260 294
Agricultural											
Biological											
Intangible		206	151	271							
Other non-current assets				68							
Total non current assets		201 375	210 373	234 700	204 969	204 969	204 969	204 969	227 298	245 192	265 798
TOTAL ASSETS		209 446	222 888	269 894	204 969	204 969	204 969	204 969	260 312	289 937	322 978
LIABILITIES											
Current liabilities											
Bank overdraft	1		1 092	-							
Borrowing	4	484	526	1 252	-	-	-	-	31 943	47 809	61 808
Consumer deposits		543	522	560					605	685	776
Trade and other payables	4	17 659	28 413	52 648	23 300	29 949	29 949	29 949	30 733	22 909	18 712
Provisions		5 027	6 484	7 567							
Total current liabilities		23 713	37 037	62 027	23 300	29 949	29 949	29 949	63 281	71 403	81 297
Non current liabilities											
Borrowing		17 170	9 693	10 029	9 143	9 143	9 143	9 143	8 538	7 853	7 077
Provisions		7 780	8 819	9 253	9 850	9 850	9 850	9 850	7 600	7 600	7 600
Total non current liabilities		24 950	18 512	19 282	18 993	18 993	18 993	18 993	16 138	15 453	14 677
TOTAL LIABILITIES		48 664	55 549	81 309	42 293	48 943	48 943	48 943	79 419	86 856	95 974
NET ASSETS	5	160 782	167 339	188 585	162 676	156 026	156 026	156 026	180 892	203 081	227 004
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		160 782	167 339	188 585	162 676	156 026	156 026	156 026	180 892	203 081	227 004
Reserves	4	-	-	-	-	-	-	-	-	-	-
Minorities' interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	160 782	167 339	188 585	162 676	156 026	156 026	156 026	180 892	203 081	227 004

7.7 A7 BUDGETED CASH FLOWS

WC041 Kannaland - Table A7 Budgeted Cash Flows

2010/11 Budgeted Cash Flows											
Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		33 871	40 828	41 654	54 795	69 671	69 671	69 671	39 886	37 657	39 917
Government - operating	1	28 663	47 826	37 708	25 459	40 585	40 585	40 585	37 705	43 178	27 910
Government - capital	1			26 907	32 134	37 036	37 036	37 036	24 627	26 627	29 863
Interest		1 469	1 599	2 619	2 112	1 806	1 806	1 806	2 041	2 163	2 293
Dividends											
Payments											
Suppliers and employees		(55 202)	(68 957)	(76 994)	(83 573)	(136 748)	(136 748)	(136 748)	(104 484)	(123 064)	(109 727)
Finance charges		(2 693)	(2 896)	(3 042)	(1 182)	(1 182)	(1 182)	(1 182)	(140)	(149)	(159)
Transfers and Grants	1										
NET CASH FROM/(USED) OPERATING ACTIVITIES		6 109	18 400	28 851	29 746	11 168	11 168	11 168	(366)	(13 588)	(9 903)
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE					(22 131)	(22 131)			4 000		
Decrease (increase) in non-current debtors	3										
Decrease (increase) other non-current receivables			4	4	4	4	4	4			
Decrease (increase) in non-current investments		(375)	(440)	(479)	(544)						
Payments											
Capital assets		(7 682)	(11 366)	(20 671)					(25 477)	(27 168)	(30 436)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(8 054)	(11 802)	(21 147)	(22 672)	(22 128)	4	4	(21 477)	(27 168)	(30 436)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans											
Borrowing long term/refinancing											
Increase (decrease) in consumer deposits	22		(22)	38	13	13	13	13			
Payments											
Repayment of borrowing		(471)	(7 435)	1 062	534	534	534	534	(534)	(605)	(685)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(449)	(7 457)	1 100	547	547	547	547	(534)	(605)	(685)
NET INCREASE/ (DECREASE) IN CASH HELD											
Cash/cash equivalents at the year begin:	2	3 858	1 465	606	1 487	3 306	3 306	3 306	15 024	(7 352)	(48 713)
Cash/cash equivalents at the year end:	2	1 465	606	9 410	9 108	(7 107)	15 024	15 024	(7 352)	(48 713)	(89 738)

7.8 A8 Cash Back and Reserves

WC041 Kannaland - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Cash and investments available											
Cash/cash equivalents at the year end	1	1 465	606	9 410	9 108	(7 107)	15 024	15 024	(7 352)	(48 713)	(89 738)
Other current investments > 90 days		(612)	(236)	0	(9 108)	7 107	(15 024)	(15 024)	(24 591)	905	27 930
Non current assets - Investments	1	3 124	3 552	4 044	-	-	-	-	4 044	4 044	4 044
Cash and investments available:		3 977	3 922	13 454	-	-	-	-	(27 899)	(43 765)	(57 765)
Application of cash and investments											
Unspent conditional transfers		5 171	4 754	12 840	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	7 472	15 294	22 435	23 300	29 949	29 949	29 949	13 395	814	(9 524)
Other provisions		(0)	(1)	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		12 643	20 047	35 275	23 300	29 949	29 949	29 949	13 395	814	(9 524)
Surplus(shortfall)		(8 665)	(16 125)	(21 821)	(23 300)	(29 949)	(29 949)	(29 949)	(41 294)	(44 579)	(48 241)

WC041 Kannaland - Table A9 Asset Management

Table A9 Asset Management										
Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
CAPITAL EXPENDITURE										
Total New Assets										
Infrastructure - Road transport	1	11 428	17 629	18 577	34 563	37 868	37 868	18 697	19 450	20 436
Infrastructure - Electricity		5 038	6 725	8 119	10 387	1 612	1 612	101	2 331	9 863
Infrastructure - Water		5 264	2 122	4 386	16 700	16 700	16 700	9 696	9 000	5 000
Infrastructure - Sanitation		80	1 321	2 632	2 500	6 665	6 665	6 422	7 578	5 000
Infrastructure - Other		673	837	3 255	3 600	5 946	5 946	-	-	-
Infrastructure		-	6 125	-	544	-	-	-	-	-
Community		11 058	17 131	18 392	33 731	30 923	30 923	16 218	18 909	19 863
Heritage assets		249	78	65	-	6 113	6 113	1 629	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Agricultural Assets	6	85	421	28	832	832	832	850	541	573
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Intangibles		38	-	92	-	-	-	-	-	-
Total Renewal of Existing Assets										
Infrastructure - Road transport	2	-	-	-	-	-	-	6 779	7 718	10 000
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	3 000	3 000	10 000
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	3 000	3 000	10 000
Heritage assets		-	-	-	-	-	-	3 779	4 718	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Agricultural Assets	6	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Capital Expenditure										
Infrastructure - Road transport	4	5 038	6 725	8 119	10 387	1 612	1 612	101	2 331	9 863
Infrastructure - Electricity		5 264	2 122	4 386	16 700	16 700	16 700	9 696	9 000	5 000
Infrastructure - Water		80	1 321	2 632	2 500	6 665	6 665	6 422	7 578	5 000
Infrastructure - Sanitation		673	837	3 255	3 600	5 946	5 946	3 000	3 000	10 000
Infrastructure - Other		-	6 125	-	544	-	-	-	-	-
Infrastructure		11 058	17 131	18 392	33 731	30 923	30 923	19 218	21 909	29 863
Community		249	78	65	-	6 113	6 113	5 408	4 718	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Agricultural Assets	6	85	421	28	832	832	832	850	541	573
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Intangibles		38	-	92	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	2	11 428	17 629	18 577	34 563	37 868	37 868	25 477	27 168	30 436
ASSET REGISTER SUMMARY - PPE (WDV)										
Infrastructure - Road transport	5	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		197 432	205 058	228 759	204 969	204 969	204 969	222 065	240 348	261 387
Community		197 432	205 058	228 759	204 969	204 969	204 969	222 065	240 348	261 387
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		602	1 607	1 557	-	-	-	1 526	1 494	1 460
Other assets		-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		206	151	271	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	198 241	206 815	230 586	204 969	204 969	204 969	223 591	241 843	262 828
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment		8 176	8 728	8 259	8 746	8 746	8 746	8 111	8 598	9 114
Repairs and Maintenance by Asset Class	3	1 506	1 835	1 660	3 540	3 179	3 179	3 372	3 574	3 789
Infrastructure - Road transport		-	-	-	74	350	350	331	351	372
Infrastructure - Electricity		-	-	-	354	267	267	283	300	318
Infrastructure - Water		-	-	-	473	433	433	580	615	652
Infrastructure - Sanitation		-	-	-	134	114	114	270	286	303
Infrastructure - Other		-	-	-	347	-	-	-	-	-
Infrastructure		-	-	-	1 380	1 163	1 163	1 464	1 552	1 645
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6, 7	1 506	1 835	1 660	2 160	2 017	2 017	1 907	2 022	2 143
TOTAL EXPENDITURE OTHER ITEMS		9 682	10 563	9 919	12 286	11 925	11 925	11 483	12 172	12 903
Renewal of Existing Assets as % of total capex		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	26.6%	28.4%	32.9%
Renewal of Existing Assets as % of deprecn		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	83.6%	89.8%	109.7%
R&M as a % of PPE		0.8%	0.9%	0.7%	1.7%	1.6%	1.6%	1.5%	1.5%	1.4%
Renewal and R&M as a % of PPE		1.0%	1.0%	1.0%	2.0%	2.0%	2.0%	5.0%	5.0%	5.0%

WC041 Kannaland - Table A10 Basic service delivery measurement

Table A10: Basic service delivery measurement										
Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Household service targets	1									
Water:										
Piped water inside dwelling										
Piped water inside yard (but not in dwelling)										
Using public tap (at least min.service level)	2									
Other water supply (at least min.service level)	4									
Minimum Service Level and Above sub-total										
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
Below Minimum Service Level sub-total										
Total number of households	5									
Sanitation/sewerage:										
Flush toilet (connected to sewerage)										
Flush toilet (with septic tank)										
Chemical toilet										
Pit toilet (ventilated)										
Other toilet provisions (> min.service level)										
Minimum Service Level and Above sub-total										
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions										
Below Minimum Service Level sub-total										
Total number of households	5									
Energy:										
Electricity (at least min.service level)										
Electricity - prepaid (min.service level)										
Minimum Service Level and Above sub-total										
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
Below Minimum Service Level sub-total										
Total number of households	5									
Refuse:										
Removed at least once a week										
Minimum Service Level and Above sub-total										
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
Below Minimum Service Level sub-total										
Total number of households	5									
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)										
Sanitation (free minimum level service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed at least once a week)										
Cost of Free Basic Services provided (R'000)	8									
Water (6 kilolitres per household per month)										
Sanitation (free sanitation service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed once a week)										
Total cost of FBS provided (minimum social pack)										
Highest level of free service provided										
Property rates (R value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
Revenue cost of free services provided (R'000)	9									
Property rates (R15 000 threshold rebate)										
Property rates (other exemptions, reductions and rebates)										
Water										
Sanitation										
Electricity/other energy										
Refuse										
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of free services provided (total social package)	6									

8. SUPPORTING DOCUMENTATION

8.1 Budget process overview

POLITICAL OVERSIGHT OF THE BUDGET PROCESS

Section 53 (1) (a) of the MFMA (no 56 of 2003) stipulates that the Mayor of a municipality must provide general political guidance over the budget process and the priorities that must guide the preparation of a budget.

Political oversight of the budget process is necessary to ensure that the needs and priorities of the community, as set out in the IDP, are properly linked to the municipality's spending plans. The mayoral committee is one of the key elements in accomplishing the linkage between the IDP and the Budget of a municipality.

SCHEDULE OF KEY DEADLINES RELATING TO THE BUDGET PROCESS

The mayor must, according to the MFMA, co-ordinate the processes for preparing the annual budget and for reviewing the municipality's IDP and budget-related policies.

PURPOSE OF THE BUDGET AND IDP PROCESS PLAN

The purpose of the process plan is to indicate the various planned activities and strategies on which the municipality will embark to compose its Integrated Development Plan for the five year cycle (2012/2013-2016/2017) and the budget for the 2014/2015 financial year and the two outer years. The process plan enhances integration and alignment between the IDP and the Budget, thereby ensuring the development of an IDP-based budget. It fulfils the role of an operational framework for the IDP and Budget process outlining the manner in which this process was undertaken. In addition, it identifies the activities in the processes around the key statutory annual operational processes of the budget and IDP compilation, performance management implementation and the adoption of the municipality's annual report.

8.2 Alignment between Budget and IDP *Revenue (Capital & Operating)*

STRATEGIC OBJECTIVE (KPA)	2014/15	2015/16	2016/17
	R	R	R
1 KPA 1: To Provide access to reliable infrastructure that will contribute to a higher quality of life for Kannaland citizens	90 026 591	95 851 332	107 356 750
2 KPA 2: To Provide adequate Services and improve our Public relations	237 340	251 610	266 750
3 KPA 3: To strive towards a safe community in Kannaland through the proactive management of traffic, environmental health, fire and disaster risks	2 901 810	3 075 950	3 260 530
4 KPA 4: To Facilitate Economic Growth and Social and Community development	17 994 689	22 377 258	2 002 650
5 KPA 5: To Promote efficient and effective Governance with high levels of stakeholder participation	6 454 980	2 575 810	2 663 240
6 KPA 6: To Provide an efficient workforce by aligning our Institutional arrangements to our overall strategy	54 050	57 300	60 750
7 KPA 7: To Strive towards a financially sustainable municipality	21 352 700	22 662 240	23 831 880
	139 022 160	146 851 500	139 442 550

Operating Expenditure

STRATEGIC OBJECTIVE (KPA)		2014/15	2015/16	2016/17
		R	R	R
1	KPA 1: To Provide access to reliable infrastructure that will contribute to a higher quality of life for Kannaland citizens	50 998 920	52 916 210	56 034 990
2	KPA 2: To Provide adequate Services and improve our Public relations	1 575 440	1 673 240	1 777 140
3	KPA 3: To strive towards a safe community in Kannaland through the proactive management of traffic, environmental health, fire and disaster risks	2 970 650	3 157 960	3 357 100
4	KPA 4: To Facilitate Economic Growth and Social and Community development	14 217 140	19 748 990	4 230 670
5	KPA 5: To Promote efficient and effective Governance with high levels of stakeholder participation	15 699 420	16 643 910	17 646 230
6	KPA 6: To Provide an efficient workforce by aligning our institutional arrangements to our overall strategy	8 819 910	9 379 040	9 973 610
7	KPA 7: To Strive towards a financially sustainable municipality	19 217 530	20 447 380	21 760 950
		113 499 010	123 966 730	114 780 690

Capital Expenditure

STRATEGIC OBJECTIVE (KPA)		2014/15	2015/16	2016/17
		R	R	R
1	KPA 1: To Provide access to reliable infrastructure that will contribute to a higher quality of life for Kannaland citizens	24 626 650	26 627 300	29 862 900
2	KPA 2: To Provide adequate Services and improve our Public relations			
3	KPA 3: To strive towards a safe community in Kannaland through the proactive management of traffic, environmental health, fire and disaster risks			
4	KPA 4: To Facilitate Economic Growth and Social and Community development	300 000		
5	KPA 5: To Promote efficient and effective Governance with high levels of stakeholder participation			
6	KPA 6: To Provide an efficient workforce by aligning our institutional arrangements to our overall strategy	25 000		
7	KPA 7: To Strive towards a financially sustainable municipality	525 000	540 600	573 040
		25 476 650	27 167 900	30 435 940

8.3 Budget related Policies overview and amendments

The following budget related policies have been approved by Council, or have been reviewed / amended and / or are currently being reviewed / amended, in line with National Guidelines and Legislation.

- Tariff Policy
- Asset Management Policy
- Credit Control and Debt Collection Policy
- Bank, Cash Management and Investment Policy
- Rates Policy
- Supply Chain Management Policy
- Budget Policy
- Virement Policy
- Bad Debt Write off Policy

- Funding and Reserves Policy
- Indigent Policy
- Fleet Management Policy

8.4 Overview of Budget Assumptions

➤ Expenditure

✓ **General Expenditure**

Legal fees – It should be noted that only R600 000 are budgeted for Legal fees and expenditure relating to this cost should be minimized.

Audit fee – R2.0 m have been included

Tourism & Community Events – Provision of R 180 000 have been made for the two Tourism Boards and R 240 000 for Eden FM .

Subsistence & Travel expenses – An Amount of R 500 000 have been budgeted for.

✓ **Salaries**

Wage negotiations was finalised between the Unions and the South African Local Government Association and a salary increase of 6.8 % will be implemented from 01 July 2014 and it is budgeted accordingly.

- Overtime of R500 000 have been included.
- No provision for standby has been made.
- Bonuses have been included.

✓ **Repairs and Maintenance**

Repairs and Maintenance should be 10% of operating expenditure, but Kannaland is currently at 2.97%.

- Repairs and maintenance regarding water services increased from R 665 080 for the 2013/14 Adjustment budget to R 902 060 in the 2014/15 budget year.
- Repairs and maintenance regarding electricity services decreased from R 392 080 in the 2013/14 budget year to R 373 640 in the 2014/15 budget year.
- Repairs and maintenance regarding refuse services decreased from R 353 120 to R 331 500 in the 2014/15 budget year.
- Repairs and maintenance regarding sanitation services increased from R 350 230 in the 2013/14 budget year to R 544 060 in the 2014/15 budget year.

✓ **Bulk Purchases**

Bulk purchases increased from R 23 977 770 m for the 2013/14 budget year to R 25 900 870 m for the 2014/15 budget year. This increase relates to the increases of the Eskom electricity tariffs that will be implemented from the 1st of July 2014.

➤ **Revenue**

✓ **Grants**

It is assumed that the National and Provincial grants as per Division of Revenue Act (DORA) and Government Gazette 7235 which has been included in the budget will be received during the 2014/15 financial year. Grant Income for 2013/14 amounted to R77 621 176 m. and decreased to R 62 332 000 for 2014/15.

✓ **Fines**

Income from fines are expected to increase during the 2014/15 financial year and therefor an amount of R 2 004 940 has been budgeted for.

✓ **Other Income**

An amount of R 5 000 000 has been identified for the sale of properties. Only R 4 000 000 was included in the budget and an additional R 500 000 in salaries for the appointment of a consultant to manage the sales of the properties.

8.5 Overview of Budget Funding

Summary

The operating budget for 2014/15 will be financed as follows:

• Charged for electricity, water, refuse and sewage	R 53 456 080
• Property Rates	R 11 763 260
• Provincial and National Grants	R 62 332 000
• Sundry charges / Other	R 11 470 820

The capital budget for 2014/15 will be financed as follows:

• Own Funds	R 550 000
• Grant	R 24 926 650

Funded by:	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
National Government	24 626 650	26 627 300	29 862 900
Provincial Government	300 000	-	-
District Municipality	-	-	-
Other transfers and grants	-	-	-
Internally generated funds	550 000	540 600	573 040
Total Capital Funding	25 476 650	27 167 900	30 435 940

8.6 Expenditure on allocations and grant programmes

Division of Revenue 2014/15 - 2016/17			
	2014-2015	2015-2016	2016-2017
National Grants	49 797 000	52 226 000	55 856 000
Equitable share	O 21 140 000	22 375 000	22 556 000
RBIG			
RBIG Kannaland Dam Reallocation	C 2 500 000	5 000 000	5 000 000
RBIG LDS & CAL WWTW	C 3 000 000	3 000 000	10 000 000
MIG - Capital	C 9 430 650	9 627 300	9 862 900
MIG - PMU	O 496 350	506 700	519 100
FMG	O 1 600 000	1 750 000	1 900 000
MSIG	O 934 000	967 000	1 018 000
EPWP	O 1 000 000		
Energy Efficiency & Demand Side Mangament	c 4 000 000	4 000 000	-
Intergrated Nat Electrification programme (Municipal)	c 696 000		
Intergrated Nat Electrification programme(Eskom)	C 5 000 000	5 000 000	5 000 000
Provincial Grants	12 535 000	17 579 000	1 917 000
Library	O 1 372 000	1 422 000	1 507 000
Library	c 300 000		
Library	O 261 000	277 000	293 000
Housing	O 10 473 000	15 769 000	
Proclamed Roads	O 24 000	-	-
CDW's	O 105 000	111 000	117 000
Post Disaster Reconstruction & Rehabilitation fund			
Other			
ACIP - DWA (Smart Metering Technologies)	C -		
ACIP - DWA (Refurbishment of Water Pump Stations)	C -		
Total	62 332 000	69 805 000	57 773 000

The above allocations and grants have been included in the operating and capital budgets

8.7 Transfers and grants made by the municipality
None

8.8 Councillor allowances and Employee benefits

COUNCIL RENUMERATION 2014/15					
Determination of Municipality's Grade					
Population	26000	8.33			
Income	R46 million	25			
Total points		33.33			
Grade		2			
Remuneration Councillors- Kannaland 2014/15					
			2014/15	Telephone	total
Councillor	Salary	Car Allowance	Telephone	Total	
Mayor	476 012.25	158 670.75		634 683.00	41 820.00 676 503.00
Deputy Mayor	380 809.50	126 936.50		507 746.00	41 820.00 549 566.00
Speaker	380 809.50	126 936.50		507 746.00	41 820.00 549 566.00
4 Councillors	571 215.00	190 405.00		761 620.00	83 472.00 845 092.00
Total	1 808 846.25	602 948.75	-	2 411 795.00	- 208 932.00 2 620 727.00

8.9 Monthly targets for revenue, expenditure and cash flow

The monthly targets for revenue, expenditure and cash flows is provided in SA 25 of the Supporting Tables

8.10 Contracts having future budgetary implications

- Not Applicable

8.11 Annual budgets and service delivery agreements

- None
 - Other external mechanisms
- None

8.12 Annual budgets and service delivery and budget implementation plans

In terms of Section 53(1)(c)(ii) of the Municipal Finance Management Act (MFMA), the mayor must take all reasonable steps to ensure that the municipality's service delivery and budget implementation plan (SDBIP) is approved by the Mayor within 28 days after the approval of the budget.

The Mayor must also ensure that the revenue and expenditure projections for each month and the service delivery targets and performance indicators for each quarter, as set out in the SDBIP, are made public no later than 14 days after the approval of the SDBIP. Kannaland Municipality's SDBIP for the 2014/15 financial year will therefore be approved by the Mayor 28 days after the approval of the 2014/15 Annual Budget.

8.13 Measurable performance objectives

(a) KEY FINANCIAL INDICATORS AND RATIOS

Information regarding key financial indicators and ratios are provided on Supporting Table SA 8.

(b) MEASURABLE PERFORMANCE OBJECTIVES

Information regarding revenue is provided as follows:

- Revenue for each vote - SA 26
- Revenue for each source - SA 25

Provision of Basic Services:

(i) Rand value for each of the free basic services:

- | | |
|-------------------------|-------------|
| • Refuse | R 2 968 610 |
| • Water (Basic charges) | R 1 738 530 |
| • Sewerage | R 1 189 220 |
| • Electricity | R 1 069 500 |

(ii) Level of service to be provided

Indigents will receive 50 kWh of electricity and 6 kilolitre of water per month while their basic charges for water, refuse and sewerage will be subsidized.

8.14 Legislation compliance status

Compliance with the MFMA requirements has been substantially adhered to through the following activities:

• **Budget and Treasury Office:**

This office has been established in accordance with the MFMA.

• **Budgeting:**

The annual budget is prepared in accordance with the MFMA and National Treasury regulations and requirements.

• **Financial reporting:**

Compliance with regards to monthly, quarterly and annual reporting to the Executive Mayor, Mayoral Committee, Council, Provincial Government and National Treasury.

• **Annual Financial Statements:**

The financial statements are prepared in accordance with the Standards of Generally Recognised Accounting Practices (GRAP) prescribed by the Minister of Finance.

• **Annual report:**

The annual report is prepared in accordance with the MFMA and National Treasury requirements.

8.15 Other Supporting documentation

(Budget Schedule SA1 till SA37)

1. AANBEVELING

1. Dat die Meerjarige Bedryfsbegroting vir 2014/15 – 2016/17 oorweeg word vir goedkeuring in terme van artikel 16(2) van die MFMA.
2. Dat die Meerjarige Kapitaalebegroting vir 2014/15 – 2016/17 oorweeg word vir goedkeuring in terme van artikel 16(2) van die MFMA.
3. Dat die Raad kennis neem dat artikel 23 van die MFMA (Publieke Deelname proses) gedurende Junie 2014 weer gaan geskied.
4. Dat die tariefverhogings vir die 2014/15 finansiële jaar soos volg oorweeg sal word vir goedkeuring:
 - a) Elektrisiteit - Gemiddelde verhoging 7.39 %
 - b) Eiendomsbelasting - Gemiddelde verlaging in tarief van 3.33 %

	13/14	14/15	
All Residential properties - Per R1 on Total Valuation - Residential	R 0.010963	R 0.010594	-3.37%
All Residential properties - Per R1 on Total Valuation - Old Age Homes	R 0.002190	R 0.002120	-3.20%
All Residential properties - Per R1 on Total Valuation (Guesthouses)	R 0.013704	R 0.013240	-3.39%
All Residential properties - Per R1 on Total Valuation (Spaza Shops) - Residential +5%	R -	R 0.011123	
All Residential properties - Per R1 on Total Valuation - Agricultural	R 0.002741	R 0.002650	-3.32%
All Business properties - Per R1 on Total Valuation - Businesses	R 0.020000	R 0.019330	-3.35%
	Gemiddelde verlaging		-0.033239

- c) Water - Gemiddelde Verhoging 7%
 - Leiwatervelhoog met 62.79%
- d) Sanitasie - Gemiddelde Verhoging 7%
 - Septiese Tenke verhoog met 113.74%
 - Basiese Tarief (Residensieel) verhoog met 27.04%

e) Vullisverwydering - Gemiddelde verhoging 7%

- Standaard tarief vir Klein en Medium Besighede verhoog met 32.5%
- Storting van Vullis (Fabrieke) verhoog met 141.16%
- Storting van Vullis (Slagpale) verhoog met 129.17%

f) Alle ander tariewe - 7%

5. Dat die Munisipaliteit se Begrotings, Dienslewering- en Ontwikkelingsplan voorgelê word aan die Burgermeesterskomitee binne die tydraamwerk soos uiteengesit in die Wet op Plaaslike Regering: Munisipale Finansiële Bestuur (Artikel 53(1)(c)(ii).
6. Dat die Raad kennis neem van die inhoud van die MFMA omsendskrywes nommer 70 & 71.

**UITTREKSEL UIT NOTULE VAN 'N SPESIALE RAADSVERGADERING
VAN KANNALAND MUNISIPALITEIT SOOS GEHOUD OP
DINSDAG, 10 JUNIE 2014 IN DIE BIBLIOTEEKSAAL TE LADISMITH.**

COUNCIL 11/06/14 : BEGROTING 2014/15

Die Burgemeesterskomitee het op 28 Mei 2014 die aangeleentheid bespreek, en beveel as volg aan :

- 1. Dat die Meerjarige Bedryfsbegroting vir 2014/15 – 2016/17 oorweeg word vir goedkeuring in terme van artikel 16(2) van die MFMA.*
- 2. Dat die Meerjarige Kapitaalebegroting vir 2014/15 – 2016/17 oorweeg word vir goedkeuring in terme van artikel 16(2) van die MFMA.*
- 3. Dat die Raad kennis neem dat artikel 23 van die MFMA (Publieke Deelname proses) gedurende Junie 2014 weer gaan geskied.*
- 4. Dat die tariefverhogings vir die 2014/15 finansiële jaar soos volg oorweeg sal word vir goedkeuring:*
 - Elektrisiteit - 7.39 %*
 - Eiendomsbelasting - Onderhewig aan Berekeninge vanaf PWC.*
 - Water - Gemiddelde Verhoging 7%*
 - Leiwatervelhoog met 62.79%*
 - Sanitasie - Gemiddelde Verhoging 7%*
 - Septiese Tenke verhoog met 113.74%*
 - Basiese Tarief (Residensieel) verhoog met 27.04%*
 - Vullisverwydering - Gemiddelde verhoging 7%*
 - Standaard tarief vir Klein en Medium Besighede verhoog met 32.5%*
 - Storting van Vullis (Fabrieke) verhoog met 141.16%*
 - Storting van Vullis (Slagpale) verhoog met 129.17%*
 - Alle ander tariewe - 7%*
- 5. Dat die Munisipaliteit se Begrotings, Dienslewering- en Ontwikkelingsplan voorgelê word aan die Burgermeesterskomitee binne die tydraamwerk soos uiteengesit in die Wet op Plaaslike Regering: Munisipale Finansiële Bestuur (Artikel 53(1)(c)(ii)).*
- 6. Dat die Raad kennis neem van die inhoud van die MFMA omsendskrywes nommer 70 & 71.*

Die Begroting vir 2014/15 word voorgestel vir aanvaarding deur Rdl. Meshoa en gesekondeer deur Rdl. Ewerts.

'n Teenvoorstel word aan geteken deur die DA oor die kritiese arears.

Daar word tot stemming oor gegaan by wyse van handopsteek :

- Vir Teenvoorstel : 2 stemme
- Vir die aanvaarding van die begroting : 5 stemme

BESLUIT

1. Dat die Meerjarige Bedryfsbegroting vir 2014/15 – 2016/17 oorweeg word vir goedkeuring in terme van artikel 16(2) van die MFMA.
2. Dat die Meerjarige Kapitaalebegroting vir 2014/15 – 2016/17 oorweeg word vir goedkeuring in terme van artikel 16(2) van die MFMA.
3. Dat die Raad kennis neem dat artikel 23 van die MFMA (Publieke Deelname proses) gedurende Junie 2014 weer gaan geskied.
4. Dat die tariefverhogings vir die 2014/15 finansiële jaar soos volg oorweeg sal word vir goedkeuring:
 - Elektrisiteit - 7.39 %
 - Eiendomsbelasting - Onderhewig aan Berekeninge vanaf PWC .
 - Water - Gemiddelde Verhoging 7%
 - Leiwater verhoog met 62.79%
 - Sanitasie - Gemiddelde Verhoging 7%
 - Septiese Tenke verhoog met 113.74%
 - Basiese Tarief (Residensieel) verhoog met 27.04%
 - Vullisverwydering - Gemiddelde verhoging 7%
 - Standaard tarief vir Klein en Medium Besighede verhoog met 32.5%
 - Storting van Vullis (Fabrieke) verhoog met 141.16%
 - Storting van Vullis (Slagpale) verhoog met 129.17%
 - Alle ander tariewe - 7%
5. Dat die Munisipaliteit se Begrotings, Dienslewings- en Ontwikkelingsplan voorgelê word aan die Burgermeesterskomitee binne die tydraamwerk soos uiteengesit in die Wet op Plaaslike Regering: Munisipale Finansiële Bestuur (Artikel 53(1)(c)(ii).
6. Dat die Raad kennis neem van die inhoud van die MFMA omsendskrywes nommer 70 & 71.

KANNALAND MUNICIPALITY RECOMMENDED TARIFFS - 2012/13

Medium Term Budget 2014/15-2016/17
NB: All tariffs = VAT Exclusive

2011/12 2012/13 2013/14 2014/15

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PROPERTY RATES	
General Rate Tariff	
All Residential properties - Per R1 on Total Valuation - Residential	2011/12 2012/13 2013/14 2014/15
All Residential properties - Per R1 on Total Valuation - Old Age Homes	
All Residential properties - Per R1 on Total Valuation (Guesthouses)	
All Residential properties - Per R1 on Total Valuation (Spaza Shops) - Residential +5%	
All Business properties - Per R1 on Total Valuation - Agricultural	
All Business properties - Per R1 on Total Valuation - Businesses	

Valuation Base of Properties:	2011/12	2012/13	2013/14	2014/15
Residential	444 213 000	422 983 810	422 983 810	532 844 500
Impermissible Rates				-52 707 500
Guesthouses				29 818 000
Commercial				82 315 000
State - Residential	74 758 000	84 043 000	84 043 000	5 869 000
State - Impermissible				-647 000
State - Business				102 288 000
Agricultural	74 829 000	102 288 000	102 288 000	102 480 000
Industrial	867 201 000	854 982 630	854 982 630	1 537 703 000
Social entities				38 868 000
Social entities - Impermissible	12 700 000	13 800 000	13 800 000	8 670 000
Churches				-75 000
Churches - Impermissible	41 610 000	40 485 000	40 485 000	43 048 000
Nature Reserves				-43 048 000
PSI (Public Service Infrastructure)				47 653 000
Municipal Properties				-47 653 000
Municipal Properties				219 000
Total Valuation Base	48 850 000	34 107 000	34 107 000	75 160 500

Rate Rebate Structure	Norm = 1
Residential	1.00 : 1
Guesthouses	1.00 : 1
Commercial	2.00 : 1
State	1.00 : 1
Agricultural / PSI	2.00 : 1
Social Entities	0.25 : 1
	0.20 : 1

Budgeted Income	
Examined Income - Before Rebates	
Income Forgone	16 436 000
Estimated Realisable Income	17 724 250
Effective Rate - Levy	8 130 000
Year on Year Growth Realisable Income	8 594 250

Rate Exemptions	Portion %	Rand Value
Basic Exemption on Valuation - Residential properties occupied by owner	30%	15 000
Rebate to qualified pensioners (Age 65 years) / Disabled persons	100%	
Registered Church properties used for religious purposes	100%	
All Residential properties with a Total Valuation of R 40 000		

Cost for General Valuation per Rateable property per annum (Excl) Properties with a Total Valuation of R 40 000	
1.6 Cost for General Valuation per Rateable property per annum (Excl) Properties with a Total Valuation of R 40 000	
1.7 A 15% deduction provision for objections of valuation	

ELECTRICITY

RESIDENTIAL AND SOCIAL COMPANIES

(Including Domestic, Non-Social and Fuel Cost Category)

Standard Availability - Year and Month

Availability - Households

Availability - Businesses

	2010/11	2011/12	2012/13	2013/14	2014/15
30		40.00	50.00	60.00	84.20
80		100.00	120.00	140.00	149.80

KANNALAND MUNICIPALITY

DOMESTIC TARIFFS - 2014/15

NB: All tariffs = VAT Exclusive

ELECTRICITY

RESIDENTIAL AND SOCIAL COMPANIES

(Including Domestic, Non-Social and Fuel Cost Category)

LIFELINE TARIFF: 0-20 AMPERE				2013/14	% INCR
USAGE BLOCKS:					
	Block 1	0-30kWh		SUMMER: Sept-May 0.80	WINTER: June-Aug 1.00
	Block 2	30-60kWh			
	Block 3	>60kWh		0.85	1.08

* TARIFF AM: 0-20 AMP, Low income groups, less than 450 kwh per month.

* If consumer use more than 450kWh the prepaid option must be used

CONVENTIONAL TARIFF: 0-59 AMPERE				2013/14	% INCR
USAGE BLOCKS:					
	Block 1	0-35kWh		SUMMER: Sept-May 1.02	WINTER: June-Aug 1.25
	Block 2	>35kWh			
	Block 3	>60kWh		1.14	1.30
				R	40.00

* TARIFF AM: 0-59 AMP, Low and Medium income groups, less than 850kwh per month.

CONVENTIONAL TARIFF: 60 - 100 AMPERE				2013/14	% INCR
USAGE BLOCKS:					
	Block 1	0-60kWh		SUMMER: Sept-May 1.02	WINTER: June-Aug 1.32
	Block 2	>60kWh			
	Block 3	>60kWh		1.26	1.40
				R	330.00

* TARIFF AM: 60-100 AMP, Medium and Higher income groups. Structured to encourage Energy saving methods and refer to transfer to Prepaid.

PREPAID TARIFF: 0 - 100 AMPERE				2013/14	% INCR
USAGE BLOCKS:					
	Block 1	0-60kWh		SUMMER: Sept-May 0.89	WINTER: June-Aug 1.20
	Block 2	>60kWh			
	Block 3	>60kWh		1.12	1.30
				DISCONTINUE	
				0.00	0.00

* TARIFF AM: 0-100 AMP, Medium and Higher income groups. Benefit to consumers for buying energy upfront

				2014/15	% INCR
	SUMMER: Sept-May	0.86	1.05	400KWH AVG = 7.35%	
	WINTER: June-Aug			05-40	
		0.85	1.18	110-123	
				1.38	118-123

400KWH AVG = 7.35%

				2014/15	% INCR
	SUMMER: Sept-May	1.13	1.30	600KWH AVG = 7.61%	
	WINTER: June-Aug			05-90	
		1.21	1.40	118-123	
				R	45.00

600KWH AVG = 7.61%

				2014/15	% INCR
	SUMMER: Sept-May	1.10	1.42	600KWH AVG = 3%	
	WINTER: June-Aug			05-48	
		1.36	1.60	110-121	
				R	330.00

600KWH AVG = 3.03%

				2014/15	% INCR
	SUMMER: Sept-May	1.06	1.27	800KWH AVG = 11.77%	
	WINTER: June-Aug			78-83	
		1.22	1.40	108-113	
				DISCONTINUE	
				0.00	0.00

800KWH AVG = 7.79%

YES

NO

DISCONTINUED

COMMERCIAL PRICING TARIFFS FOR KANNALAND 2014-15 (SUMMER & WINTER PRICES)

2.2.1 Commercial - Small to Medium Consumers (30A - 60A) Convey

This tariff has a low unit cost and is aimed at small businesses in order to encourage new businesses and create job opportunities.

Basic - Fixed charge per month	2013/14
Demand Cost per Ampere [Circuit breaker]	R 324.00
Energy Cost per unit [kWh] - Summer	R 4.91
Energy Cost per unit [kWh] - Winter	R 0.0900
	R 1.2600

2014/15	R / MONTH
R 332.29	
R 5.32	R / AMP
R 1.0756	C / KWH
R 1.3684	C / KWH

AVG INCR 8.78%

2.2.2 Paid meters

This tariff has no fixed charges and is aimed at small businesses who uses very little electricity. The business can manage their electricity consumption better and create better profit margins, which will ensure job security

Energy Cost per unit [kWh] - Summer	R 1.3700
Energy Cost per unit [kWh] - Winter	R 1.4245

R 1.4652	C / KWH
R 1.5114	C / KWH

AVG INCR 8.73%

2.2.3 150A Conventional meters

This tariff has a moderate unit cost and is aimed at medium to large businesses who has a relatively high usage. The demand cost is built into the service charge, which simplifies the client's account, and allows them the opportunity to manage their usage better. This will increase profit, which can create job security and opportunities

Basic - Fixed charge per month	R 378.00
Demand Cost per Ampere [Circuit breaker]	R 5.21
Energy Cost per unit [kWh] - Summer	R 1.1400
Energy Cost per unit [kWh] - Winter	R 1.2600

R 404.46	R / MONTH
R 5.59	R / AMP
R 1.2323	C / KWH
R 1.3609	C / KWH

AVG INCR 7.70%

2.2.4 150A Pre-Paid meters

This tariff has no fixed charges and is aimed at medium businesses who uses very little electricity. The business can manage their electricity consumption better and create better profit margins, which will ensure job security

Basic - Fixed charge per month	R 200.00
Energy Cost per unit [kWh] - Summer	R 1.2600
Energy Cost per unit [kWh] - Winter	R 1.3600

R 212.00	R / MONTH
R 1.3687	C / KWH
R 1.4732	C / KWH

AVG INCR 7.39%

2.2.5 500 kVA

This tariff is aimed at large consumers with a supply of less than 500 kVA The increased demand and decreased unit cost will force the client to reduce their load (demand) and increase production. The higher production at an affordable price, will lead to more job creation, and attract other large consumers to the area. This will generate more income for the municipality, and ensure a better financial position.

Basic - Fixed charge per month	2013/14
	R 756.00

2014/15	R / MONTH
R 824.04	

R 824.04

R / MONTH

COMMERCIAL

BULK

Demand - Cost per kVA	R 148.00
Energy Cost per unit [kWh] - Summer	R 0.7100
Energy Cost per unit [kWh] - Winter	R 1.1500

2.2.6 500 kVA

This tariff is aimed at very large consumers with a supply of more than 500 kVA. The lower demand and unit cost compared to the previous tariff will motivate the large consumers to increase production in order to expand to this tariff which will mean industrial growth and more income for Kamalaland municipality.

Basic - Fixed charge per month	2013/14
Demand - Cost per kVA	R 2 288.00
Energy Cost per unit [kWh] - Summer	R 142.00
Energy Cost per unit [kWh] - Winter	R 0.6800
	R 1.1100

R 156.00	R / KVA
R 0.7840	C / KWH
R 1.2206	C / KWH

AVG INCR 8.71%

2014/15	R / MONTH
R 2 676.24	R / KVA
R 154.84	R / KVA
R 0.7388	C / KWH
R 1.2048	C / KWH

AVG INCR 8.72%

CLIENTS ON THIS TARIFF

2.2.7 Special Bulk Consumers Time of Use 50 - 500 kVA

This tariff is aimed at large consumers with a supply of less than 500 kVA who can shift load in order to lower cost. This will also help the municipality with high winter and peak costs from ESKOM. This will compensate for winter losses and ensure a better financial position.

CHARGE:

BASIC:	R 29.00
DEMAND:	R 64.80
ACCESS:	R 30.00
ENERGY:	
PEAK LOW:	R 0.7068
STD LOW:	R 0.4323
OFF-PEAK LOW:	R 0.3020
PEAK HIGH:	R 2.5361
STD HIGH:	R 0.6590
OFF-PEAK HIGH:	R 0.3508
KWH LEVI	R 0.1000

RESTRUCTURED

AVG INCR 7.24%

R 31.47	R / DAY
R 68.98	R / KVA (ACT.)
R 31.88	R / KVA (MND)

R 0.7817	C / KWH
R 0.4690	C / KWH
R 0.3260	C / KWH
R 2.7339	C / KWH
R 0.7063	C / KWH
R 0.3775	C / KWH
R 0.1078	C / KWH

2.2.8 Special Bulk Consumers Time of Use > 500 kVA

This tariff is aimed at very large consumers with a supply of more than 500 kVA who can shift load in order to lower cost. This will also help the municipality with high winter and peak costs from ESKOM. This will compensate for winter losses and ensure a better financial position.

CHARGE:

BASIC:	R 158.76
DEMAND:	R 61.56
ACCESS:	R 28.00
ENERGY:	
PEAK LOW:	R 0.6800
STD LOW:	R 0.4510
OFF-PEAK LOW:	R 0.2800
PEAK HIGH:	R 2.4700
STD HIGH:	R 0.6100
OFF-PEAK HIGH:	R 0.3300
KWH LEVI	R 0.3000

RESTRUCTURED

AVG INCR 7.23%

R 171.74	R / DAY
R 65.25	R / KVA (ACT.)
R 29.88	R / KVA (MND)

R 0.7317	C / KWH
R 0.4315	C / KWH
R 0.3009	C / KWH
R 2.6577	C / KWH
R 0.6584	C / KWH
R 0.3546	C / KWH
R 0.3237	C / KWH

.07 Pre-Paid Cards
Loss Card Replacement

2011/12	2012/13	2013/14	2014/15
12.00	15.00	20.00	21.40

BULK TIME OF USE

2.2 Sundry Electricity Tariffs

.01 New Connections									
Single Faze	3 737.00	4 110.70	4 410.00	4 728.33	4 970.25				
Three Faze	7 075.00	8 442.50	9 075.00	9 710.25					
.02 Conversions									
Single Faze	1 092.00	1 201.00	1 291.00	1 381.37					
Three Faze	2 306.00	2 600.00	2 801.00	2 997.07					
.03 Bulk Connections									
Cost plus 25%									
.04 Reconnection Fees									
Connection and Reconnection on request by Consumer									
Reconnection Met Payment	87.80	96.60	105.00	112.35					
Reconnection Section 14 offence (Tampering)	203.00	322.50	354.75	370.58					
	2 078.00	3 221.00	3 500.00	3 745.00					
.05 Meter Services									
Change of circuit breaker per Faze									
Testing of meter on request	146.00	160.00	163.00	165.61					
	293.00	322.00	348.00	372.38					
.06 Service Deposits- Electricity									
Residential									
Business	2 250.00	2 363.00	2 552.00	2 730.64					
Industrial	3 800.00	3 990.00	4 310.00	4 611.70					
	18 500.00	19 425.00	21 366.00	22 863.76					
.07 Departmental and Street Lighting									
Maintenance Levy									
Energy Cost Per KWh	29.00	32.00	35.00	37.45					
	0.69	0.76	0.78	0.83					
.08 Temporary Connection									
Building Site									
	520.00	546.00	600.00						
3. WATER									
2.1 Conventional Meters									
	2011/12	2012/13	2013/14	2014/15					
.01 Standard Basic Levies									
Basic Residential									
Basic Small Business	21.20	22.90	59.20	62.75					
Basic Medium to Large Business	31.80	34.30	59.20	70.00					
Basic Institutions (School, Hospital, Old Age Homes)	31.80	34.30	59.20	100.00					
Basic Institutions (Churches)	42.40	45.80	59.20	80.00					
Basic Industrial	42.40	45.80	59.20	65.00					
Availability Vacant Stands	106.00	114.50	118.40	125.50					
	53.00	57.00	75.00	79.50					
.02 Standard Meter Usage Residential									
Sliding Scale Block Tariff									
Free Basic Water	0 - 6 Kl	Indicents only							
Scale 1	7 - 15 Kl		3.10	3.30	3.50	3.75			
Scale 2	16 - 20 Kl		3.40	3.70	4.00	4.26			
Scale 3	21 - 30 Kl		4.80	5.20	6.30	6.74			
Scale 4	31 - 30 Kl		6.80	7.30	7.50	8.03			
	31 - 30 Kl		8.50	9.20	8.80	9.42			
.03 Standard Tariffs Other Institutions									
Categories									
a) Industries									
b) Large Businesses and BAB's									
c) Social and Services Institutions									
Old Age Home and Frail Care Centres	5.10	5.40	5.80	7.50	8.03				
Churches Schools Hostels and Clubs	4.80	5.10	5.50	6.50	6.96				
Stand Pipe Consumers	4.20	4.50	4.90	5.20	5.56				
	4.20	4.50	4.90	5.20	5.56				
	4.20	4.50	4.90	5.20	5.57				
3.2 Pre - Paid Meters Residential Only									
Usage per Kl above free basic water	4.70	4.50	4.90	5.20					
3.3 Irrigation Water									
a) Ladsmith									

a) Ladismāh

Irrigation Water per turn per annum for 15 minutes							349.80	370.80	400.50	430.00	700.00
Minute water per minute for 9 minutes							84.80	89.90	97.10	104.00	210.00
b) Callzorp											
Cost per minute for 15 minutes							23.30	24.70	26.70	28.70	48.87
Equivalent tariff for 15 minutes per annum							349.80	370.50	400.10	430.00	700.00
3.4 Connection Fees											
Connection and Disconnection fee on request											
New Connections											
* Actual cost + 30% Administration fee							65.50	86.40	75.00	80.00	85.00
Upgrading cost of Connection							1 384.70	1 003.90	1 892.60	2 035.00	-
* Actual cost + 30% Administration fee											
Reconnection fee payment											
Reconnection - offence (Tempering)											
3.5 Service Deposit Water											
Residential											
Small Business							320.00	350.00	300.00	450.00	481.50
Medium - Large Business							320.00	350.00	350.00	450.00	500.00
Industrial (Cost plus 25% Minimum)							1 000.00	1 200.00	1 200.00	1 500.00	2 000.00
3.6 Water Tariff Draught Restrictions											
Free Basic Water											
0 - 8 Kl											
7 - 15 Kl											
Scale 1											7.40
16 - 20 Kl											10.30
Scale 3											11.02
21 - 30 Kl											14.50
Scale 4											15.52
80-30 Kl											20.30
Indigents only											21.72
Scale 4											28.40
Scale 3											30.39
Other Institutions											
a) Industries											
b) Large Businesses and B&B's										8.80	9.42
c) Social and Services Institutions										7.50	8.03
										5.80	6.21
3.7 Water Draught Restriction											
Penalty (R 1 000 X2)											
Contravention of Water and Sanitation By Laws											
											2 000.00
3.8 Departmental Accounts											
Departmental Levy											
											3.20
											3.42
4. REFUSE REMOVAL											
Refuse will be levied annually but recovered on a monthly basis											
Standard Tariff One collection per week per month							2010/11	2011/12	2012/13	2013/14	2014/15
Residential (4 Black bags per week)											
Small Businesses (7 Black bags per week)							79.50	84.30	91.00	136.00	145.52
Residential Additional Collection Black Bags											35.00
Businesses (7 Black Bags per week)											136.00
Businesses (Additional Collection Black Bags)									91.00	136.00	180.20
Hotels B&B's and Self Catering (7 Black Bags per week)											180.20
Old Age Homes and Frail Care centres (7 Black bags per week)							79.50	84.30	91.00	170.00	33.00
										136.00	181.90
											145.52
02 Standard tariff One removal per fortnight											
Residential and Small Business											
Old Age Homes and Frail Care centres							39.75	42.10	45.50	71.00	75.97
							39.75	42.10	45.50	71.00	75.97
03 Bulk Refuse Service											
Business with Refuse Cages per month							765.00	842.70	910.10	1 040.00	1 112.80
Fines - Failure to comply to Terms & Conditions							856.00	874.20	728.10	780.00	1 200.00
04 Refuse Tip site											
Factories per month											
Abattoir per month							318.00	337.10	364.10	622.00	1 500.00
Residential and Small Business per bag (Excl of Vat)							159.00	169.50	182.00	240.00	350.00
Garden Refuse per load on request											
1 ton							-	-	-	21.93	35.00
3 ton							-	-	150.00	160.00	450.00
5 ton							-	-	-	-	500.00
Building Rubble per load on request											
1 ton							-	-	-	200.00	500.00
3 ton											550.00

COMMUNITY FACILITIES		2010/11	2011/12	2012/13	2013/14	2014/15
Municipal Halls and Equipment						
01	Deposits - No VAT					
	Keys					
	Cleaning	62.00	85.00	86.00	69.00	73.83
	Rental of Chairs (per 100 or part thereof)	62.00	62.00	85.00	89.00	73.83
	Social Meetings, Exhibits and Church gatherings	100.00	105.00	110.00	110.00	117.70
	Functions, Concerts, Fairs, matric-fair wells etc.	123.00	120.00	132.00	132.00	141.24
	Marriages and Receptions	165.00	210.00	220.00	220.00	235.40
	Rental per table	247.00	265.00	290.00	290.00	310.30
	Public Dances	250.00	265.00	290.00	290.00	310.30
		370.00	420.00	445.00	445.00	476.15
02	Service Organisations - Without Deposit					
	Registered Social and Welfare Organisations					
	Police forum, Ballroom-group and Service Centre (per month / forward Bookings)	80.00	85.00	90.00	55.00	101.65
		120.00	125.00	130.00	138.00	147.66
03	Public Meetings					
	Church Meetings					
	Meetings	30.00	30.00	35.00	37.00	39.59
	Functions, Concerts, Fairs, matric-fair wells etc.	150.00	155.00	160.00	170.00	181.00
	Exhibits	150.00	155.00	160.00	170.00	181.00
		300.00	315.00	320.00	339.00	362.73
04	Dances and Related Meetings					
	Marriages and Receptions					
		300.00	315.00	320.00	338.00	362.73

	Public Dances	400.00	420.00	440.00	466.00	498.02
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7.05	Rental of Equipment					
	Tables - per table, per function	16.00	16.00	20.00	21.00	22.47
	Chairs - per chair, per function	5.00	5.00	10.00	11.00	11.77

7.2	Swimming Pools					
	Children per Day	5.00	5.00	5.00	5.00	10.00
	Adults per Day	10.00	10.00	15.00	16.00	20.00

7.3	Cemeteries					
	.01 Grave Digging and Building Fees					
	Cemetery Sites	200.00	210.00	220.00	233.00	249.31
	Rental of Compressor per hour	70.00	75.00	80.00	85.00	90.95
	Single Grave Digging and Building	1,300.00	1,350.00	1,430.00	1,516.00	1,622.12
	Double Grave Digging and Building	2,000.00	2,120.00	2,250.00	2,395.00	2,551.95

7.02	Sundry Services					
	Refrigeration Services [Monthly] per day	55.00	50.00	55.00	58.00	62.06
	Refrigeration Services [Monthly] per day afterwards	25.00	30.00	30.00	32.00	34.24
	Opening of Grave	650.00	700.00	740.00	784.00	838.88

7.4	Health Services					
	Meet Inspections Ladsmith per month		790.00			Eden DM
	Meet Inspections other areas	Cost plus	0.30			

7.5	Sports Facilities					
	Rugby, Soccer & Netball Facilities					
	Deposit					
	Rental of facilities (Per Game)					
	Flood Lights (per hour)					
	Bowling Facilities					
	Deposit					
	Rental of facilities (Per day)					
	Flood Lights (per hour)					
	As per Contract					
	Tennis Facilities					
	Deposit					
	Rental of facilities (Per Month)					
	Flood Lights (per hour)					
	As per Contract					
	Golf Facilities					
	Deposit					
	Rental of facilities (Per Month)					
	Flood Lights (per hour)					
	As per Contract					
	Squash Facilities					
	Deposit					
	Rental of facilities (Per day)					
	Flood Lights (per hour)					
	As per Contract					

Market Related & MFMA Compliant Contracts

8.	CAPITAL CONTRIBUTION	2010/11	2011/12	2012/13	2013/14	2014/15
	Capital Contribution for New Developments, Sub Divisions and Resomed erven: (Review 2015/2016) per ERF					
	Electricity					2 500.00
	Water					4 865.21
	Sewerage					2 182.78
	Streets & Storm Water					3 483.17

9.	SUNDY TARIFFS	2010/11	2011/12	2012/13	2013/14	2014/15
	Valuation Certificates	80.00	85.00	85.00	100.00	145.00
	Zoning Certificate					145.00
	Clearance Certificates	80.00	85.00	85.00	100.00	145.00

Indigents - 10% of standard tariff above									
Photo Stals (Municipal Offices)	A4 Copy	5.00	5.00	5.50	8.00	6.42	-		
	A3 Copy	9.00	9.00	9.00	10.00	10.70			
Photo Stals (Library)	A4 Copy	0.50	5.00	5.50	6.00	6.42			
	A3 Copy	1.00	1.00	1.50	2.00	2.14			
Photo Stals (Library) Learners & Students	A4 Copy	10.00	10.00	12.00	13.00	13.91			
Search Fees	Per Page	15.00	15.00	20.00	21.00	22.47			
Tender Document Fees	Per Case - as advertised	200.00	200.00	250.00	265.00	283.55			
Equipment Rental - Hire of JCB per hour (Excluding VAT)					400.00	428.00			
Stand Hawkers per occasion (Residents)						50.00			
Stand Hawkers per occasion (Non Residents)						150.00			
Rates - Valuation Information fee						800.00			
FINES						20.00			
Removal of Political and Events Posters (Per Poster)						100.00			
Removal of Political and Events Posters (Banners)									

10	INDIGENT SUBSIDY					
	2011/12	2012/13	2013/14	2014/15		
10.1	Qualification Requirements					
	Bruto household income per month: Maximum					
	Consider all applications					
	Evaluation Committee to evaluate all applications					
	Boundary cases will be treated on merit					
	2 200.00	2 280.00	2 580.00	3 500.00		
10.2	Subsidy Allocations					
	Maximum subsidy per service, per Household, per month					
	Metered Services Conventional Meters only					
	Electricity	50.00	140.00	58.00		
	Water	20	40	80		
	Refuse	84.30	91.00	136.00	85.22	
	Sewerage	101.10	109.30	110.00	145.52	
					140.00	
10.3	Free Basic Services					
	Free units per month					
	Electricity	50	50	50	50	
	Water	6	6	6	6	

Municipal annual budgets and MTREF & supporting tables

Version 2.6

[Click for Instructions!](#)

Accountability

Transparency

**Information &
service delivery**



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

Ilze Baron
National Treasury
Tel: (012) 395-6742
Electronic submissions: lgdocuments@treasury.gov.za

Preparation Instructions

Municipality Name:

CFO Name:

Tel: Fax:

E-Mail:

Budget for MTREF starting:

Budget Year: 2014/15

Does this municipality have Entities?

If YES: Identify type of report:

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Showing / Clearing Highlights

Important documents which provide essential assistance

[MFMA Budget Circulars](#) [Click to view](#)

[MBRR Budget Formats Guide](#) [Click to view](#)

[Dummy Budget Guide](#) [Click to view](#)

[Funding Compliance Guide](#) [Click to view](#)

[MFMA Return Forms](#) [Click to view](#)

WC041 Kannaland - Contact Information

A. GENERAL INFORMATION

Municipality WC041 Kannaland

Grade

2 1 Grade in terms of the Remuneration of Public Office Bearers Act.

Province WC WESTERN CAPE

Web Address www.kannaland.gov.za

e-mail Address info@kannaland.gov.za

B. CONTACT INFORMATION

Postal address:

P.O. Box 30

City / Town Ladismith

Postal Code 6655

Street address

Building Kannaland Municipality

Street No. & Name 32 Church Street

City / Town Ladismith

Postal Code 6655

General Contacts

Telephone number

Fax number

C. POLITICAL LEADERSHIP

Speaker:

Name H Ruiters

Telephone number (028) 551 1023

Cell number 837344001

Fax number (028) 551 1766

E-mail address

Secretary/PA to the Speaker:

Name

Telephone number

Cell number

Fax number

E-mail address

Mayor/Executive Mayor:

Name J Donson

Telephone number (028) 551 1023

Cell number 832560874

Fax number (028) 551 1766

E-mail address

Secretary/PA to the Mayor/Executive Mayor:

Name

Telephone number

Cell number

Fax number

E-mail address

Deputy Mayor/Executive Mayor:

Name P Antonie

Telephone number (028) 551 1023

Cell number 786579720

Fax number (028) 551 1766

E-mail address

Secretary/PA to the Deputy Mayor/Executive Mayor:

Name

Telephone number

Cell number

Fax number

E-mail address

D. MANAGEMENT LEADERSHIP

Municipal Manager:

Name M Hoogbaard

Telephone number (028) 551 1023

Cell number

Fax number (028) 551 1766

E-mail address mome@kannaland.gov.za

Secretary/PA to the Municipal Manager:

Name

W Viljoen

Telephone number (028) 551 1023

Cell number

Fax number (028) 551 1766

E-mail address

Chief Financial Officer

Name Nigel Delo

Telephone number (028) 551 8000

Cell number

Fax number (028) 551 1766

E-mail address nigel.delo@kannaland.gov.za

Secretary/PA to the Chief Financial Officer

Name

W Viljoen

Telephone number (028) 551 1023

Cell number

Fax number (028) 551 1766

E-mail address

Official responsible for submitting financial information

Name CM Claassen

Telephone number (028) 551 1023

Cell number

Fax number (028) 551 1766

E-mail address chrizelda@kannaland.gov.za

WC041 Kannaland - Table A1 Budget Summary

Table A1: Budget Summary										
Description	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousands										
Financial Performance										
Property rates	7 793	8 343	8 802	12 118	12 118	12 118	12 118	11 763	12 469	13 217
Service charges	32 114	36 561	45 741	56 590	52 964	52 964	52 964	53 456	56 663	60 063
Investment revenue	642	715	997	268	700	700	700	742	787	834
Transfers recognised - operational	20 988	32 730	37 708	25 298	40 585	40 585	40 585	37 405	43 178	27 910
Other own revenue	3 870	4 982	5 162	4 627	5 695	5 695	5 695	10 729	7 127	7 555
Total Revenue (excluding capital transfers and contributions)	65 407	83 330	98 409	98 901	112 062	112 062	112 062	114 096	120 224	109 580
Employee costs	24 347	28 620	31 562	36 069	36 380	36 380	36 380	40 142	42 711	45 445
Remuneration of councillors	2 848	3 040	2 801	2 406	2 406	2 406	2 406	2 621	2 778	2 945
Depreciation & asset impairment	8 176	8 728	8 259	8 746	8 746	8 746	8 746	8 748	9 273	9 830
Finance charges	2 693	2 656	3 042	1 182	1 182	1 182	1 182	1 179	1 173	1 163
Materials and bulk purchases	17 917	20 379	22 642	23 978	23 978	23 978	23 978	29 272	31 029	32 891
Transfers and grants	4 236	9 373	18 738	37 298	56 436	56 436	56 436	-	-	-
Other expenditure	16 325	20 173	23 165	22 952	26 618	26 618	26 618	32 193	37 699	23 246
Total Expenditure	76 540	92 970	110 209	132 631	155 746	155 746	155 746	114 156	124 663	115 519
Surplus/(Deficit)	(11 133)	(9 640)	(11 800)	(33 730)	(43 684)	(43 684)	(43 684)	(61)	(4 439)	(5 939)
Transfers recognised - capital	11 467	16 197	18 485	33 731	37 036	37 036	37 036	24 927	26 627	29 863
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	333	6 557	6 685	2	(6 648)	(6 648)	(6 648)	24 866	22 188	23 924
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	333	6 557	6 685	2	(6 648)	(6 648)	(6 648)	24 866	22 188	23 924
Capital expenditure & funds sources										
Capital expenditure	11 428	17 629	18 577	34 563	37 868	37 868	37 868	25 477	27 168	30 436
Transfers recognised - capital	11 294	17 208	18 485	33 731	37 036	37 036	37 036	24 927	26 627	29 863
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	134	421	92	832	832	832	832	550	541	573
Total sources of capital funds	11 428	17 629	18 577	34 563	37 868	37 868	37 868	25 477	27 168	30 436
Financial position										
Total current assets	8 071	12 515	35 194	-	-	-	-	33 014	44 745	57 180
Total non current assets	201 375	210 373	234 700	204 969	204 969	204 969	204 969	227 298	245 192	265 798
Total current liabilities	23 713	37 037	62 027	23 300	29 949	29 949	29 949	63 281	71 403	81 297
Total non current liabilities	24 950	18 512	19 282	18 993	18 993	18 993	18 993	16 138	15 453	14 677
Community wealth/Equity	160 782	167 339	188 585	162 676	156 026	156 026	156 026	180 892	203 081	227 004
Cash flows										
Net cash from (used) operating	6 109	18 400	28 851	29 746	11 168	11 168	11 168	(366)	(13 588)	(9 903)
Net cash from (used) investing	(8 054)	(11 802)	(21 147)	(22 672)	(22 128)	4	4	(21 477)	(27 168)	(30 436)
Net cash from (used) financing	(449)	(7 457)	1 100	547	547	547	547	(534)	(605)	(685)
Cash/cash equivalents at the year end	1 465	606	9 410	9 108	(7 107)	15 024	15 024	(7 352)	(48 713)	(89 738)
Cash backing/surplus reconciliation										
Cash and investments available	3 977	3 922	13 454	-	-	-	-	(27 899)	(43 765)	(57 765)
Application of cash and investments	12 643	20 047	35 275	23 300	29 949	29 949	29 949	13 395	814	(9 524)
Balance - surplus (shortfall)	(8 665)	(16 125)	(21 821)	(23 300)	(29 949)	(29 949)	(29 949)	(41 294)	(44 579)	(48 241)
Asset management										
Asset register summary (W/DV)	198 241	206 815	230 586	204 969	204 969	204 969	223 254	223 254	241 148	261 755
Depreciation & asset impairment	8 176	8 728	8 259	8 746	8 746	8 746	8 748	8 748	9 273	9 830
Renewal of Existing Assets	-	-	-	-	-	-	-	6 779	7 718	10 000
Repairs and Maintenance	1 506	1 835	1 660	3 540	-	3 179	3 372	3 372	3 574	3 789
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

WC041 Kannaland - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand	1									
Revenue - Standard										
<i>Governance and administration</i>		30 612	44 856	20 802	22 386	24 937	24 937	27 867	25 300	26 561
Executive and council		-	7 314	2 107	1 896	4 009	4 009	6 455	2 576	2 663
Budget and treasury office		30 612	37 542	13 264	15 997	20 912	20 912	21 358	22 667	23 837
Corporate services		-	-	5 430	4 493	16	16	54	57	61
<i>Community and public safety</i>		294	220	15 355	2 268	22 785	22 785	18 227	22 624	2 264
Community and social services		294	220	1 348	1 656	4 547	4 547	3 910	2 068	2 191
Sport and recreation		-	-	14	37	3 267	3 267	3 811	4 752	35
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	13 993	576	14 971	14 971	10 506	15 804	38
<i>Economic and environmental services</i>		13 854	17 890	10 945	14 112	4 551	4 551	4 525	5 916	13 645
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		13 854	17 890	10 945	14 112	4 551	4 551	4 525	5 916	13 645
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		32 114	36 561	69 793	93 867	96 826	96 826	88 403	93 011	96 972
Electricity		19 852	22 865	39 262	55 619	52 048	52 048	46 200	47 691	45 750
Water		4 097	5 099	12 961	14 821	19 003	19 003	19 873	21 835	19 952
Waste water management		4 245	4 418	11 036	14 205	16 094	16 094	14 328	15 005	22 486
Waste management		3 920	4 179	6 534	9 221	9 681	9 681	8 002	8 480	8 784
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	76 874	99 527	116 894	132 633	149 098	149 098	139 022	146 852	139 443
Expenditure - Standard										
<i>Governance and administration</i>		57 884	72 414	41 935	42 367	46 687	46 687	43 737	46 471	49 381
Executive and council		4 026	4 046	11 600	13 869	16 103	16 103	15 699	16 644	17 646
Budget and treasury office		32 360	41 874	22 813	17 851	22 892	22 892	19 218	20 448	21 762
Corporate services		21 499	26 494	7 521	10 646	7 692	7 692	8 820	9 379	9 974
<i>Community and public safety</i>		-	-	17 873	5 775	26 196	26 196	16 449	22 118	6 745
Community and social services		-	-	2 895	3 581	6 374	6 374	4 157	4 417	4 693
Sport and recreation		-	-	358	944	4 176	4 176	1 012	1 074	1 139
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	14 620	1 249	15 646	15 646	11 280	16 627	913
<i>Economic and environmental services</i>		-	-	7 524	18 531	10 383	10 383	9 372	8 844	9 372
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	7 524	18 531	10 383	10 383	9 372	8 844	9 372
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		18 656	20 556	42 878	65 959	72 481	72 481	44 598	47 230	50 020
Electricity		17 652	19 755	25 861	44 406	44 436	44 436	30 187	31 954	33 826
Water		265	623	8 605	10 657	14 834	14 834	7 203	7 646	8 115
Waste water management		-	-	5 289	8 039	9 963	9 963	4 627	4 888	5 164
Waste management		739	177	3 122	2 858	3 248	3 248	2 581	2 743	2 914
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	76 540	92 970	110 209	132 631	155 746	155 746	114 156	124 663	115 519
Surplus/(Deficit) for the year		333	6 557	6 685	2	(6 648)	(6 648)	24 866	22 188	23 924

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

WC041 Kannaland - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)											
Standard Classification Description		Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue - Standard											
Municipal governance and administration			30 612	44 856	20 802	22 386	24 937	24 937	27 867	25 300	26 561
Executive and council			-	7 314	2 107	1 896	4 009	4 009	6 455	2 576	2 663
Mayor and Council			-	7 314	1 923	1 896	3 809	3 809	6 455	2 576	2 663
Municipal Manager			-	-	184	-	200	200	-	-	-
Budget and treasury office			30 612	37 542	13 264	15 997	20 912	20 912	21 358	22 867	23 837
Corporate services			-	-	5 430	4 493	16	16	54	57	61
Human Resources			-	-	-	-	-	-	-	-	-
Information Technology			-	-	-	-	-	-	-	-	-
Property Services			-	-	5 239	4 477	-	-	-	-	-
Other Admin			-	-	191	16	16	16	54	57	61
Community and public safety			294	220	15 355	2 268	22 785	22 785	18 227	22 624	2 284
Community and social services			294	220	1 348	1 656	4 547	4 547	9 910	2 068	2 191
Libraries and Archives			294	-	1 107	1 379	1 387	1 387	1 947	1 714	1 816
Museums & Art Galleries etc			-	-	-	-	-	-	-	-	-
Community halls and Facilities			-	-	21	20	2 520	2 520	61	65	69
Cemeteries & Crematoriums			-	-	26	38	420	420	1 669	43	45
Child Care			-	-	-	-	-	-	-	-	-
Aged Care			-	-	-	-	-	-	-	-	-
Other Community			-	-	-	-	-	-	-	-	-
Other Social			-	-	-	219	219	219	233	247	281
Sport and recreation			-	220	194	-	-	-	-	-	-
Public safety			-	-	14	37	3 267	3 267	3 811	4 752	35
Police			-	-	-	-	-	-	-	-	-
Fire			-	-	-	-	-	-	-	-	-
Civil Defence			-	-	-	-	-	-	-	-	-
Street Lighting			-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-
Housing			-	-	-	-	-	-	-	-	-
Health			-	-	13 993	576	14 971	14 971	10 506	15 804	38
Clinics			-	-	-	-	-	-	-	-	-
Ambulance			-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-
Economic and environmental services			13 854	17 890	10 945	14 112	4 551	4 551	4 525	5 916	13 645
Planning and development			-	-	-	-	-	-	-	-	-
Economic Development/Planning			-	-	-	-	-	-	-	-	-
Town Planning/Building enforcement			-	-	-	-	-	-	-	-	-
Licensing & Regulation			-	-	-	-	-	-	-	-	-
Road transport			13 854	17 890	10 945	14 112	4 551	4 551	4 525	5 916	13 645
Roads			13 854	17 890	9 648	11 972	3 238	3 238	1 623	2 840	10 384
Public Buses			-	-	-	-	-	-	-	-	-
Parking Garages			-	-	-	-	-	-	-	-	-
Vehicle Licensing and Testing			-	-	-	-	-	-	-	-	-
Other			-	-	1 296	2 140	1 313	1 313	2 902	3 076	3 261
Environmental protection			-	-	-	-	-	-	-	-	-
Pollution Control			-	-	-	-	-	-	-	-	-
Biodiversity & Landscape			-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-
Trading services			32 114	36 561	69 793	93 867	96 826	96 826	88 403	93 011	96 972
Electricity			19 852	22 865	39 262	55 619	52 048	52 048	46 200	47 691	45 750
Electricity Distribution			19 852	22 865	39 262	55 619	52 048	52 048	46 200	47 691	45 750
Electricity Generation			-	-	-	-	-	-	-	-	-
Water			4 097	5 099	12 961	14 821	19 003	19 003	19 873	21 835	19 952
Water Distribution			4 097	5 099	12 961	14 821	19 003	19 003	19 873	21 835	19 952
Water Storage			-	-	-	-	-	-	-	-	-
Waste water management			4 245	4 418	11 036	14 205	16 094	16 094	14 328	15 005	22 486
Sewerage			4 245	4 418	11 036	14 205	16 094	16 094	14 328	15 005	22 486
Storm Water Management			-	-	-	-	-	-	-	-	-
Public Toilets			-	-	-	-	-	-	-	-	-
Waste management			3 920	4 179	8 534	9 221	9 681	9 681	8 002	8 480	8 784
Solid Waste			3 920	4 179	8 534	9 221	9 681	9 681	8 002	8 480	8 784
Other			-	-	-	-	-	-	-	-	-
Air Transport			-	-	-	-	-	-	-	-	-
Abattoirs			-	-	-	-	-	-	-	-	-
Tourism			-	-	-	-	-	-	-	-	-
Forestry			-	-	-	-	-	-	-	-	-
Markets			-	-	-	-	-	-	-	-	-
Total Revenue - Standard		2	76 874	99 527	116 894	132 633	149 098	149 098	139 022	146 852	139 443
Expenditure - Standard											
Municipal governance and administration			57 884	72 414	41 935	42 367	46 687	46 687	43 737	46 471	49 381
Executive and council			4 026	4 046	11 600	13 889	16 103	16 103	15 699	16 644	17 646
Mayor and Council			4 026	4 046	7 576	7 949	9 887	9 887	9 172	9 714	10 289
Municipal Manager			-	-	4 024	5 921	6 216	6 216	6 527	6 930	7 358
Budget and treasury office			32 360	41 874	22 813	17 851	22 892	22 892	19 218	20 448	21 762
Corporate services			21 499	26 494	7 521	10 646	7 692	7 692	8 820	9 379	9 974
Human Resources			-	-	-	-	-	-	-	-	-
Information Technology			-	-	-	-	-	-	-	-	-
Property Services			-	-	408	3 070	-	-	-	-	-
Other Admin			21 499	26 494	7 113	7 576	7 692	7 692	8 820	9 379	9 974

Community and public safety	-	-	17 873	5 775	26 196	26 196	16 449	22 118	6 745
Community and social services	-	-	2 895	3 581	6 374	6 374	4 157	4 417	4 693
Libraries and Archives	-	-	1 331	1 422	1 423	1 423	2 165	2 300	2 444
Museums & Art Galleries etc	-	-	-	-	-	-	-	-	-
Community halls and Facilities	-	-	239	164	2 670	2 670	275	292	311
Cemeteries & Crematoriums	-	-	1	152	534	534	143	152	161
Child Care	-	-	-	-	-	-	-	-	-
Aged Care	-	-	-	-	-	-	-	-	-
Other Community	-	-	-	-	-	-	-	-	-
Other Social	-	-	1 324	1 843	1 747	1 747	1 575	1 673	1 776
Sport and recreation	-	-	358	944	4 176	4 176	1 012	1 074	1 139
Public safety	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Civil Defence	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Housing	-	-	14 620	1 249	15 646	15 646	11 280	16 627	813
Health	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Ambulance	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Economic and environmental services	-	-	7 524	18 531	10 383	10 383	9 372	8 844	9 372
Planning and development	-	-	-	-	-	-	-	-	-
Economic Development/Planning	-	-	-	-	-	-	-	-	-
Town Planning/Building enforcement	-	-	-	-	-	-	-	-	-
Licensing & Regulation	-	-	-	-	-	-	-	-	-
Road transport	-	-	7 524	18 531	10 383	10 383	9 372	8 844	9 372
Roads	-	-	5 902	15 989	7 841	7 841	6 401	5 686	6 015
Public Buses	-	-	-	-	-	-	-	-	-
Parking Garages	-	-	-	-	-	-	-	-	-
Vehicle Licensing and Testing	-	-	1 622	2 542	2 542	2 542	2 971	3 158	3 357
Other	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-
Pollution Control	-	-	-	-	-	-	-	-	-
Biodiversity & Landscape	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Trading services	18 656	20 556	42 878	85 959	72 481	72 481	44 598	47 230	50 020
Electricity	17 652	19 755	25 861	44 406	44 436	44 436	30 187	31 954	33 826
Electricity Distribution	17 652	19 755	25 861	44 406	44 436	44 436	30 187	31 954	33 826
Electricity Generation	-	-	-	-	-	-	-	-	-
Water	265	623	8 605	10 657	14 834	14 834	7 203	7 646	8 115
Water Distribution	265	623	8 605	10 657	14 834	14 834	7 203	7 646	8 115
Water Storage	-	-	-	-	-	-	-	-	-
Waste water management	-	-	5 289	8 039	9 963	9 963	4 627	4 888	5 164
Sewerage	-	-	5 289	8 039	9 963	9 963	4 627	4 888	5 164
Storm Water Management	-	-	-	-	-	-	-	-	-
Public Toilets	-	-	-	-	-	-	-	-	-
Waste management	739	177	3 122	2 858	3 248	3 248	2 581	2 743	2 914
Solid Waste	739	177	3 122	2 858	3 248	3 248	2 581	2 743	2 914
Other	-	-	-	-	-	-	-	-	-
Air Transport	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Tourism	-	-	-	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	76 540	92 970	110 209	132 631	155 746	155 746	114 156	124 663
Surplus/(Deficit) for the year		333	6 557	6 685	2	(6 648)	(6 648)	24 866	22 188
23 924									

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
2. Total Revenue by Standard Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
4. All amounts must be classified under a Standard (modified GFS) classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

check oprev balance
check opexp balance

WC041 Kannaland - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

W0041 Kaimaramu - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)										
Vote Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue by Vote										
Vote 1 - Executive Council	1	6 198	18 615	2 107	1 896	4 009	4 009	6 455	2 576	2 663
Vote 2 - Corporate Services		2 772	20 918	16 843	4 424	24 114	24 114	21 183	25 757	5 585
Vote 3 - Financial Services		15 923	1 395	18 503	20 474	20 912	20 912	21 358	22 667	23 837
Vote 4 - Technical Services		51 980	58 600	79 441	105 839	100 064	100 064	90 027	95 851	107 357
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	76 874	99 527	116 894	132 633	149 098	149 098	139 022	146 852	139 443
Expenditure by Vote to be appropriated										
Vote 1 - Executive Council	1	9 910	13 711	11 600	13 869	16 103	16 103	15 699	16 644	17 646
Vote 2 - Corporate Services		15 799	23 845	26 608	15 893	36 429	36 429	28 240	34 655	20 076
Vote 3 - Financial Services		12 422	11 827	23 221	20 921	22 892	22 892	19 218	20 448	21 762
Vote 4 - Technical Services		38 408	43 587	48 779	81 948	80 321	80 321	50 999	52 916	56 035
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	76 540	92 970	110 209	132 631	155 746	155 746	114 156	124 663	115 519
Surplus/(Deficit) for the year	2	333	6 557	6 685	2	(6 648)	(6 648)	24 866	22 188	23 924
References										

1. Insert 'Vote'; e.g. department, if different to standard classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Assign share in 'associate' to relevant Vote

WC041 Kannaland - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

[illegible]

WC041 Kannaland - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

[illegible]

WC041 Kannaland - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description R thousand	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year - 2016/17
Vote 14 - [NAME OF VOTE 14] 14.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15] 15.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	76 874	99 527	116 894	132 633	149 098	149 098	139 022	146 852	139 443
Expenditure by Vote	1									
Vote 1 - Executive Council		9 910	13 711	11 600	13 869	16 103	16 103	15 699	16 644	17 646
1.1 - Executive Council		6 652	13 711	7 576	7 949	9 887	9 887	9 172	9 714	10 289
1.2 - Municipal Manager		3 258		4 024	5 921	6 216	6 216	6 527	6 930	7 358
Vote 2 - Corporate Services										
2.1 - Administration		15 799	23 845	26 608	15 893	36 429	36 429	28 240	34 655	20 076
2.2 - Municipal Buildings		11 450	11 257	7 113	7 576	7 692	7 692	8 820	9 379	9 974
2.3 - Community Hall			1 923	1 324	1 843	1 747	1 747	1 575	1 673	1 776
2.4 - Cemeteries		1 490	10 318	239	164	2 670	2 670	275	292	311
2.5 - Libraries		53		1	152	534	534	143	152	161
2.6 - Housing		1 045		1 331	1 422	1 423	1 423	2 165	2 300	2 444
2.7 - Swimming Pool		240		14 620	1 249	15 646	15 646	11 280	16 627	913
2.8 - Parks and Recreation				353	354	354	354	414	440	467
2.9 - Traffic		1 521	346	590	3 822	3 822	3 822	598	634	672
				1 622	2 542	2 542	2 542	2 971	3 158	3 357
Vote 3 - Financial Services										
3.1 - Postal Agency		12 422	11 827	23 221	20 921	22 892	22 892	19 218	20 448	21 762
3.2 - Property Rates					1	1	1	1	1	1
3.3 - Chief Financial Services		3 866		408	3 070	3 070	3 070	101	107	113
3.4 - Consultants		8 556	11 827	22 813	17 850	19 821	19 821	19 117	20 341	21 648
Vote 4 - Technical Services										
4.1 - Refuse		38 408	43 587	48 779	81 948	80 321	80 321	50 999	52 916	56 035
4.2 - Sewerage		3 467	3 780	3 122	2 858	3 248	3 248	2 581	2 743	2 914
4.3 - Public Works		5 299	6 275	5 289	8 039	9 963	9 963	4 627	4 888	5 164
4.4 - Proclaimed Roads		313		5 902	15 953	7 812	7 812	6 377	5 686	6 015
4.5 - Water Services		7 287	6 969	8 605	36	29	29	24	-	-
4.6 - Electricity Services		22 042	26 563	25 861	10 657	14 834	14 834	7 203	7 646	8 115
				44 406	44 436	44 436	44 436	30 187	31 954	33 826

WC041 Kannaland - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

[illegible]

WC041 Kannaland - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description R thousand	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year 2016/17
Vote 12 - [NAME OF VOTE 12] 12.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13] 13.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14] 14.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15] 15.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	76 540	92 970	110 209	132 631	155 746	155 746	114 156	124 663	115 519
Surplus/(Deficit) for the year	2	333	6 557	6 685	2	(6 648)	(6 648)	24 866	22 188	23 924
References										

1. Insert 'Vote'; e.g. Department, if different to standard structure

2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure')

3. Assign share in 'associate' to relevant Vote

WC041 Kannaland - Table A4 Budgeted Financial Performance (revenue and expenditure)

W041 Kananialand - Table A4 Budgeted Financial Performance (revenue and expenditure)											
Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue By Source											
Property rates	2	7 793	8 343	8 802	12 118	12 118	12 118	12 118	11 763	12 469	13 217
Property rates - penalties & collection charges											
Service charges - electricity revenue	2	19 852	22 865	30 707	34 508	30 883	30 883	30 883	31 710	33 612	35 629
Service charges - water revenue	2	4 097	5 099	7 772	9 637	9 637	9 637	9 637	10 456	11 083	11 748
Service charges - sanitation revenue	2	4 245	4 418	3 983	6 629	6 629	6 629	6 629	6 859	7 270	7 706
Service charges - refuse revenue	2	3 920	4 179	3 279	5 815	5 815	5 815	5 815	4 432	4 698	4 980
Service charges - other											
Rental of facilities and equipment		294	220	245	241	273	273	273	329	349	370
Interest earned - external investments		642	715	997	268	700	700	700	742	787	834
Interest earned - outstanding debtors		827	872	1 622	1 844	1 844	1 844	1 844	2 164	2 294	2 432
Dividends received											
Fines		1 717	1 050	605	1 592	599	599	599	2 005	2 125	2 253
Licences and permits		163	101	110	129	70	70	70	194	206	218
Agency services		508	541	585	425	658	658	658	717	760	806
Transfers recognised - operational		20 988	32 730	37 708	25 298	40 585	40 585	40 585	37 405	43 178	27 910
Other revenue	2	351	2 162	1 996	397	2 252	2 252	2 252	5 319	1 393	1 477
Gains on disposal of PPE			35								
Total Revenue (excluding capital transfers and contributions)		65 407	83 330	98 409	98 901	112 062	112 062	112 062	114 096	120 224	109 580
Expenditure By Type											
Employee related costs	2	24 347	28 620	31 562	36 069	36 380	36 380	36 380	40 142	42 711	45 445
Remuneration of councillors		2 848	3 040	2 801	2 406	2 406	2 406	2 406	2 621	2 778	2 945
Debt impairment	3	4 775	3 908	4 627	2 420	2 420	2 420	2 420			
Depreciation & asset impairment	2	8 176	8 728	8 259	8 746	8 746	8 746	8 746	8 748	9 273	9 830
Finance charges		2 693	2 656	3 042	1 182	1 182	1 182	1 182	1 179	1 173	1 163
Bulk purchases	2	17 917	20 379	22 642	23 978	23 978	23 978	23 978	25 901	27 455	29 102
Other materials	8								3 372	3 574	3 789
Contracted services		660	1 095	4 217	1 840						
Transfers and grants		4 236	9 373	18 738	37 298	56 436	56 436	56 436			
Other expenditure	4, 5	10 890	15 171	14 273	18 692	24 197	24 197	24 197	32 193	37 699	23 246
Loss on disposal of PPE				46							
Total Expenditure		76 540	92 970	110 209	132 631	155 746	155 746	155 746	114 156	124 663	115 519
Surplus/(Deficit)		(11 133)	(9 640)	(11 800)	(33 730)	(43 684)	(43 684)	(43 684)	(61)	(4 439)	(5 939)
Transfers recognised - capital		11 467	16 197	18 485	33 731	37 036	37 036	37 036	24 927	26 627	29 863
Contributions recognised - capital											
Contributed assets											
Surplus/(Deficit) after capital transfers & contributions		333	6 557	6 685	2	(6 648)	(6 648)	(6 648)	24 866	22 188	23 924
Taxation											
Surplus/(Deficit) after taxation		333	6 557	6 685	2	(6 648)	(6 648)	(6 648)	24 866	22 188	23 924
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		333	6 557	6 685	2	(6 648)	(6 648)	(6 648)	24 866	22 188	23 924
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		333	6 557	6 685	2	(6 648)	(6 648)	(6 648)	24 866	22 188	23 924
References		333	6 557	6 685	2	(6 648)	(6 648)	(6 648)	24 866	22 188	23 924
1. Classifications are revenue sources and expenditure type											
2. Details to be provided to the Auditor General											

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method

WC041 Kannaland - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Executive Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		-	-	-	-	-	-	-	-	-	-
Vote 4 - Technical Services		-	-	-	-	-	-	-	-	-	-
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - Executive Council		8	158	64	30	30	30	30	-	-	-
Vote 2 - Corporate Services		249	6 204	93	837	6 206	6 206	6 206	5 733	4 718	-
Vote 3 - Financial Services		78	261	28	525	525	525	525	525	541	-
Vote 4 - Technical Services		11 094	11 006	18 392	33 371	31 107	31 107	31 107	19 218	21 909	29 853
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		11 428	17 629	18 577	34 563	37 868	37 868	37 868	25 477	27 168	30 436
Total Capital Expenditure - Vote		11 428	17 629	18 577	34 563	37 868	37 868	37 868	25 477	27 168	30 436
Capital Expenditure - Standard											
Governance and administration											
Executive and council		357	421	120	613	648	648	648	6 258	5 259	573
Budget and treasury office		11		64	30	30	30	30	-	-	-
Corporate services		315	421	28	525	525	525	525	525	541	573
Community and public safety											
Community and social services		4 707	2 698	65	544	6 113	6 113	6 113	5 733	4 718	-
Sport and recreation		4 707	2 698	65	544	6 113	6 113	6 113	5 733	4 718	-
Public safety						3 426	3 426	3 426	-	-	-
Housing						3 231	3 231	3 231	-	-	-
Health						(544)	(544)	(544)	-	-	-
Economic and environmental services											
Planning and development		347	449	8 119	10 606	1 796	1 796	1 796	101	2 331	9 863
Road transport		347	449	8 119	10 606	1 796	1 796	1 796	101	2 331	9 863
Environmental protection									-	-	-
Trading services											
Electricity		6 018	14 062	10 273	22 800	29 311	29 311	29 311	19 118	19 578	20 000
Water		5 264	2 122	4 386	16 700	16 700	16 700	16 700	9 696	9 000	5 000
Waste water management		80	7 018	2 632	2 500	6 665	6 665	6 665	6 422	7 578	5 000
Waste management		673	4 922	3 255	3 600	5 486	5 486	5 486	3 000	3 000	10 000
Other						460	460	460	-	-	-
Total Capital Expenditure - Standard	3	11 428	17 629	18 577	34 563	37 868	37 868	37 868	25 477	27 168	30 436
Funded by:											
National Government		10 978	17 098	14 881	33 187	32 936	32 936	32 936	24 627	26 627	29 863
Provincial Government		238	78	349	544	4 100	4 100	4 100	300	-	-
District Municipality		80	33						-	-	-
Other transfers and grants									-	-	-
Transfers recognised - capital	4	11 294	17 208	18 485	33 731	37 036	37 036	37 036	24 927	26 627	29 863
Public contributions & donations	5								-	-	-
Borrowing	6								-	-	-
Internally generated funds		134	421	92	832	832	832	832	-	-	-
Total Capital Funding	7	11 428	17 629	18 577	34 563	37 868	37 868	37 868	25 477	27 168	30 436

- References
1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
 2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year.
 3. Capital expenditure by standard classification must reconcile to the appropriations by vote.
 4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure).
 5. Must reconcile to Budgeted Financial Performance (revenue and expenditure).
 6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17.
 7. Total Capital Funding must balance with Total Capital Expenditure.
 8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget.

WC041 Kannaland - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

[illegible]

Vote 8 - [NAME OF VOTE 8]
8.1 - [Name of sub-vote]

Vote 9 - [NAME OF VOTE 9]
9.1 - [Name of sub-vote]

Vote 10 - [NAME OF VOTE 10]
10.1 - [Name of sub-vote]

Vote 11 - [NAME OF VOTE 11]
11.1 - [Name of sub-vote]

Vote 12 - [NAME OF VOTE 12]
12.1 - [Name of sub-vote]

Vote 13 - [NAME OF VOTE 13]
13.1 - [Name of sub-vote]

Vote 14 - [NAME OF VOTE 14]
14.1 - [Name of sub-vote]

Vote 15 - [NAME OF VOTE 15]
15.1 - [Name of sub-vote]

Capital multi-year expenditure sub-total

WC041 Kannaland - Table A6 Budgeted Financial Position

W3041 Kaimialand - Table A6 Budgeted Financial Position											
Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
ASSETS											
Current assets											
Cash		794	3	9 410							
Call investment deposits	1	59	1 459	-	-	-	-	-	-	-	-
Consumer debtors	1	4 508	6 557	13 561	-	-	-	-	-	-	-
Other debtors		1 965	3 650	11 339					33 014	44 745	57 180
Current portion of long-term receivables		4	4	4							
Inventory	2	741	842	880							
Total current assets		8 071	12 515	35 194	-	-	-	-	33 014	44 745	57 180
Non current assets											
Long-term receivables		10	7	2							
Investments		3 124	3 552	4 044					4 044	4 044	4 044
Investment property		602	1 607	1 557					1 526	1 494	1 460
Investment in Associate											
Property, plant and equipment	3	197 432	205 058	228 759	204 969	204 969	204 969	204 969	221 728	239 654	260 294
Agricultural											
Biological											
Intangible		206	151	271							
Other non-current assets				68							
Total non current assets		201 375	210 373	234 700	204 969	204 969	204 969	204 969	227 298	245 192	265 798
TOTAL ASSETS		209 446	222 888	269 894	204 969	204 969	204 969	204 969	260 312	289 937	322 978
LIABILITIES											
Current liabilities											
Bank overdraft	1		1 092	-							
Borrowing	4	484	526	1 252	-	-	-	-	31 943	47 809	61 808
Consumer deposits		543	522	560					605	685	776
Trade and other payables	4	17 659	28 413	52 648	23 300	29 949	29 949	29 949			
Provisions		5 027	6 484	7 567					30 733	22 909	18 712
Total current liabilities		23 713	37 037	62 027	23 300	29 949	29 949	29 949	63 281	71 403	81 297
Non current liabilities											
Borrowing		17 170	9 693	10 029	9 143	9 143	9 143	9 143			
Provisions		7 780	8 819	9 253	9 850	9 850	9 850	9 850	8 538	7 853	7 077
Total non current liabilities		24 950	18 512	19 282	18 993	18 993	18 993	18 993	16 138	15 453	14 677
TOTAL LIABILITIES		48 664	55 549	81 309	42 293	48 943	48 943	48 943	79 419	86 856	95 974
NET ASSETS	5	160 782	167 339	188 585	162 676	156 026	156 026	156 026	180 892	203 081	227 004
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		160 782	167 339	188 585	162 676	156 026	156 026	156 026	180 892	203 081	227 004
Reserves	4										
Minorities' interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	160 782	167 339	188 585	162 676	156 026	156 026	156 026	180 892	203 081	227 004
References											
1. Data for 2010/11, 2011/12 and 2012/13 are audited figures. Data for 2013/14, 2014/15, 2015/16 and 2016/17 are budgeted figures.											

References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

WC041 Kannaland - Table A7 Budgeted Cash Flows

2004/15 Ramaland - Table A7 Budgeted Cash Flows											
Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		33 871	40 828	41 654	54 795	69 671	69 671	69 671	39 886	37 657	39 917
Government - operating	1	28 663	47 826	37 708	25 459	40 585	40 585	40 585	37 705	43 178	27 910
Government - capital	1			26 907	32 134	37 036	37 036	37 036	24 627	26 627	29 863
Interest		1 469	1 599	2 619	2 112	1 806	1 806	1 806	2 041	2 163	2 293
Dividends											
Payments											
Suppliers and employees		(55 202)	(68 957)	(76 994)	(83 573)	(136 748)	(136 748)	(136 748)	(104 484)	(123 064)	(109 727)
Finance charges		(2 693)	(2 896)	(3 042)	(1 182)	(1 182)	(1 182)	(1 182)	(140)	(149)	(159)
Transfers and Grants	1										
NET CASH FROM/(USED) OPERATING ACTIVITIES		6 109	18 400	28 851	29 746	11 168	11 168	11 168	(366)	(13 588)	(9 903)
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE			-	-	(22 131)	(22 131)					
Decrease (Increase) in non-current debtors		3	-	-					4 000		
Decrease (increase) other non-current receivables			4	4	4	4	4	4			
Decrease (increase) in non-current investments		(375)	(440)	(479)	(544)						
Payments											
Capital assets		(7 682)	(11 366)	(20 671)							
NET CASH FROM/(USED) INVESTING ACTIVITIES		(8 054)	(11 802)	(21 147)	(22 672)	(22 128)	4	4	(25 477)	(27 168)	(30 436)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans											
Borrowing long term/refinancing											
Increase (decrease) in consumer deposits		22	(22)	38	13	13	13	13			
Payments											
Repayment of borrowing		(471)	(7 435)	1 062	534	534	534	534	(534)	(605)	(685)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(449)	(7 457)	1 100	547	547	547	547	(534)	(605)	(685)
NET INCREASE/ (DECREASE) IN CASH HELD											
Cash/cash equivalents at the year begin:	2	3 858	1 465	606	1 487	3 306	3 306	3 306	15 024	(7 352)	(48 713)
Cash/cash equivalents at the year end:	2	1 465	606	9 410	9 108	(7 107)	15 024	15 024	(7 352)	(48 713)	(89 738)
References											
1. Local/District municipalities to include transfer from the District											

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

WC041 Kannaland - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year + 2016/17
Cash and investments available											
Cash/cash equivalents at the year end	1	1 465	606	9 410	9 108	(7 107)	15 024	15 024	(7 352)	(48 713)	(89 738)
Other current investments > 90 days		(612)	(236)	0	(9 108)	7 107	(15 024)	(15 024)	(24 591)	905	27 930
Non current assets - Investments	1	3 124	3 552	4 044	-	-	-	-	4 044	4 044	4 044
Cash and investments available:		3 977	3 922	13 454	-	-	-	-	(27 899)	(43 765)	(57 765)
Application of cash and investments											
Unspent conditional transfers		5 171	4 754	12 840	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	7 472	15 294	22 435	23 300	29 949	29 949	29 949	13 395	814	(9 524)
Other provisions		(0)	(1)	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		12 643	20 047	35 275	23 300	29 949	29 949	29 949	13 395	814	(9 524)
Surplus(shortfall)		(8 665)	(16 125)	(21 821)	(23 300)	(29 949)	(29 949)	(29 949)	(41 294)	(44 579)	(48 241)
References											

1. Must reconcile with Budgeted Cash Flows

2. For example: VAT, taxation

3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)

4. For example: sinking fund requirements for borrowing

5. Council approval required for each reserve created and basis of cash backing of reserves

WC041 Kannaland - Table A9 Asset Management

Table A9 Asset Management										
Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
CAPITAL EXPENDITURE										
Total New Assets										
Infrastructure - Road transport	1	11 428	17 629	18 577	34 563	37 868	37 868	18 697	19 450	20 436
Infrastructure - Electricity		5 038	6 725	8 119	10 387	1 612	1 612	101	2 331	9 863
Infrastructure - Water		5 264	2 122	4 386	16 700	16 700	16 700	9 696	9 000	5 000
Infrastructure - Sanitation		80	1 321	2 632	2 500	6 665	6 665	6 422	7 578	5 000
Infrastructure - Other		673	837	3 255	3 600	5 946	5 946	-	-	-
Infrastructure		-	6 125	-	544	-	5 946	-	-	-
Community		11 056	17 131	18 392	33 731	30 923	30 923	18 218	18 909	19 863
Heritage assets		249	78	65	-	6 113	6 113	1 629	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Agricultural Assets	6	85	421	28	832	832	832	850	541	573
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		38	-	92	-	-	-	-	-	-
Total Renewal of Existing Assets										
Infrastructure - Road transport	2	-	-	-	-	-	-	6 779	7 718	10 000
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	3 000	3 000	10 000
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	3 000	3 000	10 000
Investment properties		-	-	-	-	-	-	3 779	4 718	-
Other assets		-	-	-	-	-	-	-	-	-
Agricultural Assets	6	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Capital Expenditure										
Infrastructure - Road transport	4	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		5 038	6 725	8 119	10 387	1 612	1 612	101	2 331	9 863
Infrastructure - Water		5 264	2 122	4 386	16 700	16 700	16 700	9 696	9 000	5 000
Infrastructure - Sanitation		80	1 321	2 632	2 500	6 665	6 665	6 422	7 578	5 000
Infrastructure - Other		673	837	3 255	3 600	5 946	5 946	3 000	3 000	10 000
Infrastructure		-	6 125	-	544	-	5 946	-	-	-
Community		11 056	17 131	18 392	33 731	30 923	30 923	19 218	21 909	29 863
Heritage assets		249	78	65	-	6 113	6 113	5 408	4 718	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Agricultural Assets	6	85	421	28	832	832	832	850	541	573
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	2	11 428	17 629	18 577	34 563	37 868	37 868	25 477	27 168	30 436
ASSET REGISTER SUMMARY - PPE (WDV)										
Infrastructure - Road transport	5	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		197 432	205 058	228 759	204 969	204 969	204 969	221 728	239 654	260 294
Community		197 432	205 058	228 759	204 969	204 969	204 969	221 728	239 654	260 294
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		602	1 607	1 557	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	1 526	1 494	1 460
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	206	151	271	-	-	-	-	-	-
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment		8 176	8 728	8 259	8 746	8 746	8 746	8 748	9 273	9 830
Repairs and Maintenance by Asset Class	3	1 506	1 835	1 660	3 540	3 179	3 179	3 372	3 574	3 789
Infrastructure - Road transport		-	-	-	74	350	350	331	351	372
Infrastructure - Electricity		-	-	-	354	267	267	283	300	318
Infrastructure - Water		-	-	-	473	433	433	580	615	652
Infrastructure - Sanitation		-	-	-	134	114	114	270	286	303
Infrastructure - Other		-	-	-	347	-	-	-	-	-
Infrastructure		-	-	-	1 380	1 163	1 163	1 464	1 552	1 645
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS	6, 7	1 506	1 835	1 660	2 160	2 017	2 017	1 907	2 022	2 143
Renewal of Existing Assets as % of total capex		9 682	10 563	9 919	12 286	11 925	11 925	12 120	12 847	13 618
Renewal of Existing Assets as % of deprecn		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	26.6%	28.4%	32.9%
R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	77.5%	83.2%	101.7%
Renewal and R&M as a % of PPE		0.8%	0.9%	0.7%	1.7%	1.6%	1.6%	1.5%	1.5%	1.5%
References		1.0%	1.0%	1.0%	2.0%	2.0%	2.0%	5.0%	5.0%	5.0%
1. Detail of new assets provided in Table SA34a										

References

- Detail of new assets provided in Table SA34a
- Detail of renewal of existing assets provided in Table SA34b
- Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
- Must reconcile to total capital expenditure on Budgeted Capital Expenditure
- Must reconcile to 'Budgeted Financial Position' (written down value)
- Donated/contributed and assets funded by finance leases to be allocated to the respective category

WC041 KannaLand - Table A10 Basic service delivery measurement

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Household service targets	1									
Water:										
Piped water inside dwelling										
Piped water inside yard (but not in dwelling)										
Using public tap (at least min.service level)	2									
Other water supply (at least min.service level)	4									
Minimum Service Level and Above sub-total										
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
Below Minimum Service Level sub-total										
Total number of households	5									
Sanitation/sewerage:										
Flush toilet (connected to sewerage)										
Flush toilet (with septic tank)										
Chemical toilet										
Pit toilet (ventilated)										
Other toilet provisions (> min.service level)										
Minimum Service Level and Above sub-total										
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions										
Below Minimum Service Level sub-total										
Total number of households	5									
Energy:										
Electricity (at least min.service level)										
Electricity - prepaid (min.service level)										
Minimum Service Level and Above sub-total										
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
Below Minimum Service Level sub-total										
Total number of households	5									
Refuse:										
Removed at least once a week										
Minimum Service Level and Above sub-total										
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
Below Minimum Service Level sub-total										
Total number of households	5									
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)										
Sanitation (free minimum level service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed at least once a week)										
Cost of Free Basic Services provided (R'000)	8									
Water (6 kilolitres per household per month)										
Sanitation (free sanitation service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed once a week)										
Total cost of FBS provided (minimum social package)										
Highest level of free service provided										
Property rates (R value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
Revenue cost of free services provided (R'000)	9									
Property rates (R15 000 threshold rebate)										
Property rates (other exemptions, reductions and rebates)										
Water										
Sanitation										
Electricity/other energy										
Refuse										
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of free services provided (total social package)	6									

References

1. Include services provided by another entity, e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service

WC041 Kannaland - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'											
Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand											
REVENUE ITEMS:											
Property rates											
Total Property Rates	6	7 793	8 343	8 802	21 378	21 378	21 378	21 378	22 388	23 731	25 155
less Revenue Foregone					9 260	9 260	9 260	9 260	10 624	11 262	11 938
Net Property Rates		7 793	8 343	8 802	12 118	12 118	12 118	12 118	11 763	12 469	13 217
Service charges - electricity revenue											
Total Service charges - electricity revenue	6	22 105	25 388	30 848	34 650	31 186	31 186	31 186	32 779	34 746	36 831
less Revenue Foregone		2 254	2 523	141	142	304	304	304	1 070	1 134	1 202
Net Service charges - electricity revenue		19 852	22 865	30 707	34 508	30 883	30 883	30 883	31 710	33 612	35 629
Service charges - water revenue											
Total Service charges - water revenue	6	4 097	5 099	8 261	11 115	11 115	11 115	11 115	12 194	12 926	13 702
less Revenue Foregone				489	1 478	1 478	1 478	1 478	1 739	1 843	1 953
Net Service charges - water revenue		4 097	5 099	7 772	9 637	9 637	9 637	9 637	10 456	11 083	11 748
Service charges - sanitation revenue											
Total Service charges - sanitation revenue		4 245	4 418	5 056	7 751	7 751	7 751	7 751	8 048	8 531	9 043
less Revenue Foregone				1 074	1 122	1 122	1 122	1 122	1 189	1 261	1 336
Net Service charges - sanitation revenue		4 245	4 418	3 983	6 629	6 629	6 629	6 629	6 859	7 270	7 706
Service charges - refuse revenue											
Total refuse removal revenue	6	3 920	4 179	4 628	7 376	7 376	7 376	7 376	7 401	7 845	8 318
Total landfill revenue				1 350	1 561	1 561	1 561	1 561	2 969	3 147	3 336
less Revenue Foregone											
Net Service charges - refuse revenue		3 920	4 179	3 279	5 815	5 815	5 815	5 815	4 432	4 698	4 980
Other Revenue by source											
Actuarial Gains				532							
Other Income		361	1 830	1 419	397	2 252	2 252	2 252	4 619	651	690
Debt Impairment			332								
Public Contributions & Donations				45							
CONNECTION FEES									121	128	136
AVAILABILITY FEES									580	614	651
									</		

- * 1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)
2. Must reconcile to supporting documentation on staff salaries
3. Insert other categories where revenue or expenditure is of a material nature (list separate items until 'General expenses' is not > 10% of Total Expenditure)
4. Expenditure to meet any 'unfunded obligations'
- * 5 This sub-total must agree with the total on SA22, but excluding councillor and board member items
6. Include a note for each revenue item that is affected by 'revenue foregone'
7. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant notes)

WC041 Kanna'nd - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept)				
	Vote 1.	Vote 2.	Vote 3.	Vote 4.
Revenue				
Expenditure				

WCD41 Kanna'land - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)																	
Description	Ref	Vote 1 - Executive Council	Vote 2 - Corporate Services	Vote 3 - Financial Services	Vote 4 - Technical Services	Vote 5 - [NAME OF VOTE 5]	Vote 6 - [NAME OF VOTE 6]	Vote 7 - [NAME OF VOTE 7]	Vote 8 - [NAME OF VOTE 8]	Vote 9 - [NAME OF VOTE 9]	Vote 10 - [NAME OF VOTE 10]	Vote 11 - [NAME OF VOTE 11]	Vote 12 - [NAME OF VOTE 12]	Vote 13 - [NAME OF VOTE 13]	Vote 14 - [NAME OF VOTE 14]	Vote 15 - [NAME OF VOTE 15]	Total
Rt thousand	1																
Revenue By Source																	
Property rates		-	-	11 783	-												
Property rates - penalties & collection charges		-	-	-	-												
Service charges - electricity revenue		-	-	-	31 710												11 76
Service charges - water revenue		-	-	-	10 456												-
Service charges - sanitation revenue		-	-	-	6 859												31 71
Service charges - refuse revenue		-	-	-	4 432												10 45
Service charges - other		-	-	-	-												6 85
Rental of facilities and equipment		-	-	-	-												4 43
Interest earned - external investments		-	327	-	2												32
Interest earned - outstanding debtors		-	-	742	-												742
Dividends received		-	-	2 184	-												2 184
Fines		-	-	-	-												-
Licences and permits		-	2 005	-	-												2 005
Agency services		-	194	-	-												194
Other revenue		-	712	5	-												717
Transfers recognised - operational		4 251	130	182	756												2 005
Gains on disposal of PPE		2 204	32 106	6 501	16 594												194
Total Revenue (excluding capital transfers and contribution)		6 455	15 475	21 358	70 808												5 319
Expenditure By Type																	
Employee related costs		5 985	13 165	11 414	8 598												114 096
Remuneration of councillors		2 621	-	-	-												-
Debt impairment		-	-	-	-												-
Depreciation & asset impairment		713	1 250	200	8 585												40 142
Finance charges		-	-	-	1 179												2 621
Bulk purchases		-	-	-	25 901												-
Other materials		-	648	88	2 650												8 746
Contracted services		-	-	-	-												1 179
Transfers and grants		-	-	-	-												25 901
Other expenditure		-	-	-	-												3 372
Loss on disposal of PPE		6 401	15 178	7 536	5 080												-
Total Expenditure		15 699	28 240	19 218	50 969												-
Surplus/(Deficit)		(9 244)	(12 765)	2 139	19 839												32 193
Transfers recognised - capital		-	5 708	-	19 218												-
Contributions recognised - capital		-	-	-	-												114 150
Contributed assets		-	-	-	-												-
Surplus/(Deficit) after capital transfers & contributions		(9 244)	(7 056)	2 139	39 028												(61)
References																	-
1. Departmental columns to be based on municipal organisation structure																	
																	24 860

References

1. Departmental columns to be based on municipal organisation structure

WC041 Kannaland - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Table SA3 Supporting detail to 'Budgeted Financial Position'											
Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year 2016/17
R thousand											
ASSETS											
Call investment deposits											
Call deposits < 90 days											
Other current investments > 90 days		59	1 459	-							
Total Call investment deposits	2	59	1 459	-							
Consumer debtors											
Consumer debtors		4 508	6 557	34 764					104 764	141 990	181 456
Less: Provision for debt impairment				(21 203)					(71 750)	(97 245)	(124 270)
Total Consumer debtors	2	4 508	6 557	13 561	-	-	-	-	33 014	44 745	57 180
Debt impairment provision											
Balance at the beginning of the year				35 591							
Contributions to the provision				4 351							
Bad debts written off				(18 740)					71 750	97 245	124 270
Balance at end of year		-	-	21 203	-	-	-	-			
Property, plant and equipment (PPE)									71 750	97 245	124 270
PPE at cost/valuation (excl. finance leases)		197 432	205 058	228 759	204 969	204 969	204 969	204 969	230 446	257 614	288 049
Leases recognised as PPE	3										
Less: Accumulated depreciation											
Total Property, plant and equipment (PPE)	2	197 432	205 058	228 759	204 969	204 969	204 969	204 969	8 718	17 959	27 755
									221 728	239 654	260 294
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)											
Current portion of long-term liabilities		484	526	1 252							
Total Current liabilities - Borrowing		484	526	1 252	-	-	-	-	605	685	776
Trade and other payables									605	685	776
Trade and other creditors		12 488	23 659	39 808	23 300	29 949	29 949	29 949			
Unspent conditional transfers		5 171	4 754	12 840					30 733	22 909	18 712
VAT									-	-	-
Total Trade and other payables	2	17 659	28 413	52 648	23 300	29 949	29 949	29 949	-	-	-
Non current liabilities - Borrowing									30 733	22 909	18 712
Borrowing											
Finance leases (including PPP asset element)	4	17 170	9 693	10 029	9 143	9 143	9 143	9 143	8 538	7 853	7 077
Total Non current liabilities - Borrowing		17 170	9 693	10 029	9 143	9 143	9 143	9 143			
Provisions - non-current									8 538	7 853	7 077
Retirement benefits		6 079	6 885	7 101	7 600	7 600	7 600	7 600	7 600	7 600	7 600
List other major provision items											
Refuse landfill site rehabilitation											
Other		1 702	1 934	2 152	2 250	2 250	2 250	2 250			
Total Provisions - non-current		7 780	8 819	9 253	9 850	9 850	9 850	9 850	7 600	7 600	7 600
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		160 449	160 782	181 900	162 674	162 674	162 674	162 674	156 026	180 892	203 081
GRAP adjustments											
Restated balance		160 449	160 782	181 900	162 674	162 674	162 674	162 674			
Surplus/(Deficit)		333	6 557	6 685	2	(6 648)	(6 648)	(6 648)	156 026	180 892	203 081
Appropriations to Reserves									24 866	22 188	23 924
Transfers from Reserves											
Depreciation offsets											
Other adjustments											
Accumulated Surplus/(Deficit)	1	160 782	167 339	188 585	162 676	156 026	156 026	156 026	180 892	203 081	227 004
Reserves											
Housing Development Fund											
Capital replacement											
Self-insurance											
Other reserves											
Revaluation											
Total Reserves	2	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	160 782	167 339	188 585	162 676	156 026	156 026	156 026	180 892	203 081	227 004
Total capital expenditure includes expenditure on nationally significant priorities:											
Provision of basic services											

WC041 Kannaland - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

2004/1 Kannaland - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)													
Strategic objective	Goal	GNal CNde	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year 2016/17	
R thNusand				22 055	36 168	116 894	105 839	100 064	100 064	90 027	95 851	107 31	
To Provide access to reliable infrastructure that will contribute to a higher quality of life for Kannaland citizens	To Provide access to reliable infrastructure that will contribute to a higher quality of life for Kannaland citizens												
To Provide adequate Services and improve our Public relations	To Provide adequate Services and improve our Public relations			32 114	36 561		2 064	22 581	22 581	237	252	28	
To strive towards a safe community in Kannaland through the proactive management of traffic, environmental health, fire and disaster risks	To strive towards a safe community in Kannaland through the proactive management of traffic, environmental health, fire			1 717	1 050		1 896	4 009	4 009	2 902	3 076	3 26	
To Facilitate Economic Growth and Social and Community development	To Facilitate Economic Growth and Social and Community development						-			17 995	22 377	2 003	
To Promote efficient and effective Governance with high levels of stakeholder participation	To Promote efficient and effective Governance with high levels of stakeholder participation			20 988	25 748		22 833	22 445	22 445	6 455	2 576	2 683	
To Provide an efficient workforce by aligning our institutional arrangements to our overall strategy	To Provide an efficient workforce by aligning our institutional arrangements to our overall strategy									54	67	61	
To Strive towards a financially sustainable municipality	To Strive towards a financially sustainable municipality									21 353	22 662	23 832	
All in the Nth Nth Nth				2									
Total Revenue (excluding capital transfers and contributions)				1	76 874	99 527	116 894	132 633	149 098	149 098	139 022	146 852	139 443
References													
1. Total revenue must reconcile in Table A4 Budgeted Financial Performance (revenue and expenditure)													

1. Total revenue must reconcile in Table A4 Budgeted Financial Performance (revenue and expenditure)

WC041 Kannaland - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand												
To Provide access to reliable infrastructure that will contribute to a higher quality of life for Kannaland citizens	To Provide access to reliable infrastructure that will contribute to a higher quality of life for Kannaland citizens			48 107	57 476	110 209	85 500	102 729	102 729	50 999	52 916	56 031
To Provide adequate Services and improve our Public relations	To Provide adequate Services and improve our Public relations			4 775	3 908		11 209	18 271	18 271	1 575	1 673	1 777
To strive towards a safe community in Kannaland through the proactive management of traffic, environmental health, fire	To strive towards a safe community in Kannaland through the proactive management of traffic, environmental health, fire			1 506	1 835		7 934	9 872	9 872	2 971	3 158	3 357
To Facilitate Economic Growth and Social and Community development	To Facilitate Economic Growth and Social and Community development			17 917	20 379		105			14 874	20 445	4 969
To Promote efficient and effective Governance with high levels of stakeholder participation	To Promote efficient and effective Governance with high levels of stakeholder participation			4 236	9 373		27 683	24 874	24 874	15 699	16 644	17 646
To Provide an efficient workforce by aligning our institutional arrangements to our overall strategy	To Provide an efficient workforce by aligning our institutional arrangements to our overall strategy									8 820	9 379	9 974
To Strive towards a financially sustainable municipality	To Strive towards a financially sustainable municipality									19 218	20 447	21 761
Allocations to other priorities												
Total Expenditure			1	76 540	92 970	110 209	155 746	155 746	114 156	124 663	115 519	

References

Total expenditure must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

WC041 Kannaland - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year 2016/17
R thousand												
To Provide access to reliable infrastructure that will contribute to a higher quality of life for Kannaland citizens	To Provide access to reliable infrastructure that will contribute to a higher quality of life for Kannaland citizens	A		11 428	6 088	18 392	33 386	37 220	37 220	19 218	21 909	29 86
To Provide adequate Services and improve our Public relations	To Provide adequate Services and improve our Public relations	B			5 017	93	602	73	73	-	-	-
To strive towards a safe community in Kannaland through the proactive management of traffic, environmental health, fire	To strive towards a safe community in Kannaland through the proactive management of traffic, environmental health, fire	C			6 162	92	15	15	15	-	-	-
To Facilitate Economic Growth and Social and Community development	To Facilitate Economic Growth and Social and Community development	D					-			5 708	4 718	-
To Promote efficient and effective Governance with high levels of stakeholder participation	To Promote efficient and effective Governance with high levels of stakeholder participation	E			362		560	560	560	-	-	-
To Provide an efficient workforce by aligning our institutional arrangements to our overall strategy	To Provide an efficient workforce by aligning our institutional arrangements to our overall strategy	F								25	-	-
To Strive towards a financially sustainable municipality	To Strive towards a financially sustainable municipality	G								525	541	573
		H										
		I										
		J										
		K										
		L										
		M										
		N										
		O										
		P										
Allocations to other priorities			3									
Total Capital Expenditure			1	11 428	17 629	18 577	34 563	37 868	37 868	25 477	27 168	30 436

Total capital expenditure must reconcile to Budgeted Capital Expenditure
Goal code must be used on Table SA36

WC041 Kannaland - Supporting Table SA7 Measureable performance objectives

[illegible]

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities
3. Only include prior year comparative information for individual measures where relevant activity occurred in that year

WC041 Kannaland - Entities measurable performance objectives

[illegible]

Entity 2 - (name of entity)										
Insert measure's description										
Entity 3 - (name of entity)										
Insert measure's description										
And so on for the rest of the Entities										

1. Include a measurable performance objective as agreed with the parent municipality (MFMA s87(5)(d))
2. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

WC041 Kannaland - Supporting Table SA8 Performance indicators and benchmarks

WC041 Kannaiaid - Supporting Table SA8 Performance indicators and benchmarks											
Description of financial indicator	Basis of calculation	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	4.1%	10.9%	1.8%	0.5%	0.4%	0.4%	0.4%	15%	1.4%	1.6%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	7.1%	19.9%	3.3%	0.9%	0.9%	0.9%	0.9%	2.2%	2.3%	2.3%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	0.3	0.3	0.6	-	-	-	-	0.5	0.6	0.7
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.3	0.3	0.6	-	-	-	-	0.5	0.6	0.7
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0	0.0	0.2	-	-	-	-	-	-	-
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		77.4%	81.9%	69.8%	74.7%	98.4%	98.4%	98.4%	52.5%	49.4%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		77.4%	81.9%	69.8%	74.7%	98.4%	98.4%	98.4%	52.5%	49.4%	49.4%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	9.9%	12.3%	25.3%	0.0%	0.0%	0.0%	0.0%	28.9%	37.2%	52.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))										
Creditors to Cash and Investments		852.6%	3902.1%	423.0%	255.8%	-421.4%	199.3%	199.3%	-418.0%	-47.0%	-20.9%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (2)	Total Volume Losses (kl)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	37.2%	34.3%	32.1%	36.5%	32.5%	32.5%	32.5%	35.2%	35.5%	41.5%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	41.6%	38.0%	32.1%	38.9%	34.6%	34.6%		37.5%	37.8%	44.2%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	2.3%	2.2%	1.7%	3.6%	2.8%	2.8%		3.0%	3.0%	3.5%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	16.6%	13.7%	11.5%	10.0%	8.9%	8.9%	8.9%	8.7%	8.7%	10.0%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	4.9	32.5	38.5	57.9	57.9	57.9	27.8	27.7	25.9	27.4
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	16.1%	22.6%	45.5%	0.0%	0.0%	0.0%	0.0%	50.4%	64.4%	77.6%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0.3	0.1	1.2	1.0	(0.6)	1.4	1.4	(1.1)	(6.5)	(12.1)
References											
1. Consumer debtors > 12 months old as a percentage of total debtors											

References

1. Consumer debtors > 12 months old are excluded from current assets
2. Only include if services provided by the municipality

32

32

Collection rates

2

Detail on the provision of municipal services for A10

[illegible]

WC041 Kannaland Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	1 465	606	9 410	9 108	(7 107)	15 024	15 024	(7 352)	(48 713)	(89 738)
Cash + investments at the yr end less applications - R'000	18(1)b	2	(8 665)	(16 125)	(21 821)	(23 300)	(29 949)	(29 949)	(29 949)	(41 294)	(44 579)	(48 241)
Cash year end/monthly employee/supplier payments	18(1)b	3	0.3	0.1	1.2	1.0	(0.6)	1.4	1.4	(1.1)	(6.5)	(12.1)
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	333	6 557	6 685	2	(6 648)	(6 648)	(6 648)	24 866	22 188	23 924
Service charge rev % change - macro CPI-X target exclusive	18(1)a,(2)	5	N.A.	6.5%	15.5%	20.0%	(11.3%)	(6.0%)	(6.0%)	(5.8%)	(0.0%)	0.0%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	77.4%	81.9%	69.8%	74.7%	98.4%	98.4%	98.4%	52.5%	49.4%	49.4%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	11.9%	8.7%	8.4%	3.5%	3.7%	3.7%	3.7%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	18(1)c,19	8	67.2%	64.5%	111.3%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10										
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	57.7%	143.9%	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	(35.1%)	(66.9%)	(100.0%)	0.0%	0.0%	0.0%	0.0%	35.5%	27.8%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.8%	0.9%	0.7%	1.7%	1.6%	1.6%	1.6%	1.5%	1.5%	1.5%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	26.6%	28.4%	32.9%
References												
1. Positive cash balances indicative of minimum cash requirements												

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct cash and investment applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in debt impairment (doubtful debt) provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrears debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrears debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

WC041 Kannaland - Supporting Table SA11 Property rates summary

Supporting Table SA11 Property rates summary										
Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Valuation:										
Date of valuation:	1									
Financial year valuation used										
Municipal by-laws s6 in place? (Y/N)	2							2014/2015		
Municipal/assistant valuer appointed? (Y/N)								Yes		
Municipal partnership s38 used? (Y/N)								Yes	yes	yes
No. of assistant valuers (FTE)	3							4	4	4
No. of data collectors (FTE)	3							4	4	4
No. of internal valuers (FTE)	3							4	4	4
No. of external valuers (FTE)	3							4	4	4
No. of additional valuers (FTE)	4							4	4	4
Valuation appeal board established? (Y/N)								None	none	none
Implementation time of new valuation roll (mths)								None	none	none
No. of properties	5							Yes		
No. of sectional title values	5				9 138			6		
No. of unreasonably difficult properties s7(2)					20			8 656	8 906	8 939
No. of supplementary valuations								20	20	20
No. of valuation roll amendments					1			none	none	none
No. of objections by rate payers					14			1	1	1
No. of appeals by rate payers								615	205	367
No. of successful objections	8							850	360	415
No. of successful objections > 10%	8							95	43	32
Supplementary valuation								615	205	367
Public service infrastructure value (Rm)	5				63 340 000			65	36	25
Municipality owned property value (Rm)					0			72 841 000	42 530 000	43 615 000
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)					33			0	0	-
Valuation reductions-nature reserves/park (Rm)								63	63	64
Valuation reductions-mineral rights (Rm)								0	0	0
Valuation reductions-R15,000 threshold (Rm)										
Valuation reductions-public worship (Rm)										
Valuation reductions-other (Rm)					1					
Total valuation reductions:								33	33	33
Total value used for rating (Rm)	5				1			33	33	33
Total land value (Rm)	5				1 529			2 609	2 590	2 591
Total value of improvements (Rm)	5				557			1 009	996	997
Total market value (Rm)	5				972			1 600	1 594	1 595
Rating:										
Residential rate used to determine rate for other categories? (Y/N)										
Differential rates used? (Y/N)	5				Yes			yes		
Limit on annual rate increase (s20)? (Y/N)					Yes			yes		
Special rating area used? (Y/N)					No			no	No	No
Phasing-in properties s21 (number)								no		
Rating policy accompanying budget? (Y/N)								no		
Fixed amount minimum value (R'000)					Yes			no		
Non-residential prescribed ratio s19? (%)					2.5%			yes		
Rate revenue:										
Rate revenue budget (R'000)	6							2.5%		
Rate revenue expected to collect (R'000)	6				17 590			29 383	26 383	27 966
Expected cash collection rate (%)					5 200			7 500	8 000	9 000
Special rating areas (R'000)	7				40.0%			60.0%	65.0%	65.0%
Rebates, exemptions - indigent (R'000)								no	no	no
Rebates, exemptions - pensioners (R'000)					140			153	155	156
Rebates, exemptions - bona fide farm. (R'000)					266			288	309	310
Rebates, exemptions - other (R'000)					6 560			13 674	14 540	15 056
Phase-in reductions/discounts (R'000)					110			2 768	2 841	2 896
Total rebates, exemptions, reductions, discounts (R'000)										
References										
					7 076			16 883	17 845	18 418

- All numbers to be expressed as whole numbers except FTEs and Rates in the Rand
- To give effect to rates policy
- Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff
- Required to implement new system (FTE)
- Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12
- Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
- Included in rate revenue budget
- In favour of the rate-payer

WC041 Kannaland - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Contm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monuments	Public benefit organs.	Mining Props.
Current Year 2013/14																	
Valuation:																	
No. of properties		4 481	9	302	3 227	50	977	13	N/A	N/A	N/A	N/A	N/A	N/A	N/A	5	N/A
No. of sectional title property values		20															
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations																	
Supplementary valuation (Rm)																	
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalised																	
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued																	
Years since last valuation (select)																	
Frequency of valuation (select)																	
Method of valuation used (select)																	
Base of valuation (select)																	
Phasing-in properties s21 (number)																	
Combination of rating types used? (Y/N)																	
Flat rate used? (Y/N)		No															
Is balance rated by uniform rate/variable rate?																	
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)																	
Total valuation reductions:	2																
Total value used for rating (Rm)	6	423	17	135	846	76	34	0									
Total land value (Rm)	6	29	0	22	500	4	6	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	14	13
Total value of improvements (Rm)	6	394	17	11	113	346	72	28								1	
Total market value (Rm)	6																
Rating:																	
Average rate	3	0.109630	0.200000	0.013704	0.200000	0.109630	0.109630	0.109630	0.109630	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.109630
Rate revenue budget (R '000)		17 590															
Rate revenue expected to collect (R'000)		5 200															
Expected cash collection rate (%)																	
Special rating areas (R'000)	4	N/A															
Rebates, exemptions - indigent (R'000)		150															
Rebates, exemptions - pensioners (R'000)		266															
Rebates, exemptions - bona fide farm (R'000)																	
Rebates, exemptions - other (R'000)		1 944															
Phase-in reductions/discounts (R'000)		-															
Total rebates, exemptions, discounts (R'000)						6 930											
References																	

2. Include value of additional reductions is 'free' value greater than MPRA minimum.
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
4. Include arrears collections
5. In favour of the rate-payer
6. Provide relevant information for historical comparisons.

- 2. Include value of additional reductions is 'free' value greater than MPRA minimum.
- 3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
- 4. Include arrears collections
- 5. In favour of the rate-payer
- 6. Provide relevant information for historical comparisons.

WC041 Kannaland - Supporting Table SA13a Service Tariffs by category

Ref	Description	Provide description of tariff structure where appropriate	2016/17	2017/18	2018/19	2019/20	2020/21 Medium Term Revenue & Expenditure Framework	
							Budget Year 2020/21	Budget Year 2021/22
1	Property rates (rate in the Rand)							
	Residential properties							
	Residential properties - vacant land							
	Formal/informal settlements							
	Small holdings							
	Farm properties - used							
	Farm properties - not used							
	Industrial properties							
	Business and commercial properties							
	Municipal properties							
	Public service infrastructure							
	Privately owned towns serviced by the owner							
	State trust land							
	Restitution and redistribution properties							
	Protected areas							
	National monuments properties							
	Exemptions, reductions and rebates (Rands)							
	Residential properties							
	R15 000 threshold rebate							
	General residential rebate							
	Indigent rebate or exemption							
	Pensioners/social grants rebate or exemption							
	Temporary relief rebate or exemption							
	Bona fide farmers rebate or exemption							
	Other rebates or exemptions							
2	Water tariffs							
	Domestic							
	Basic charge/levied fee (Rands/month)							
	Service point - vacant land (Rands/month)							
	Water usage - flat rate tariff (c/kl)							
	Water usage - life line tariff							
	Water usage - Block 1 (c/kl)							
	Water usage - Block 2 (c/kl)							
	Water usage - Block 3 (c/kl)							
	Water usage - Block 4 (c/kl)							
	Other							
2	Waste water tariffs							
	Domestic							
	Basic charge/levied fee (Rands/month)							
	Service point - vacant land (Rands/month)							
	Waste water - flat rate tariff (c/kl)							
	Volumetric charge - Block 1 (c/kl)							
	Volumetric charge - Block 2 (c/kl)							
	Volumetric charge - Block 3 (c/kl)							
	Volumetric charge - Block 4 (c/kl)							
	Other							

WC041 Kannaland - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2010/11	2011/12	2012/13	Current Year 2013/14	2014/15 Medium Term Revenue & Expenditure Framework		
							Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<u>Exemptions, reductions and rebates (Rands)</u> [Insert lines as applicable]									
<u>Water tariffs</u> [Insert blocks as applicable]		(fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds)							
<u>Waste water tariffs</u> [Insert blocks as applicable]		(fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure)							
<u>Electricity tariffs</u> [Insert blocks as applicable]		(fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds)							

WC041 Kannaland - Supporting Table SA14 Household bills

WC041 Kannaland - Supporting Table SA14 Household bills											
Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15 % incr.	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		374.50	396.97	402.83	625.81	625.81	625.81		575.75	610.29	646.91
Electricity: Basic levy		30.00	36.00	40.00	-	-	-		-	-	-
Electricity: Consumption		590.00	700.00	706.70	1 050.00	1 050.00	1 050.00		1 140.00	1 208.40	1 280.90
Water: Basic levy		20.00	21.20	22.90	59.90	59.90	59.90		62.75	66.52	70.51
Water: Consumption		96.00	102.00	110.60	163.50	152.70	152.70		173.32	183.72	194.74
Sanitation		95.40	101.10	109.20	110.20	110.20	110.20		116.81	123.82	131.25
Refuse removal		79.50	84.30	91.00	136.00	136.00	136.00		144.16	152.81	161.98
Other											
sub-total		1 285.40	1 441.57	1 483.23	2 145.41	2 134.61	2 134.61	3.1%	2 212.79	2 345.56	2 486.29
VAT on Services		127.53	146.24		212.65	207.40	207.40		229.19	233.62	247.64
Total large household bill:		1 412.93	1 587.81	1 483.23	2 358.06	2 342.01	2 342.01	3.6%	2 441.98	2 579.18	2 733.93
% increase/-decrease			12.4%	(6.6%)	59.0%	(0.7%)	-		4.3%	5.6%	6.0%
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		48.23	48.45	53.99	443.10	443.10	443.10		407.65	432.11	458.03
Electricity: Basic levy		30.00	36.00	40.00	-	-	-		-	-	-
Electricity: Consumption		293.82	348.60	477.50	490.00	490.00	490.00		530.00	561.80	595.51
Water: Basic levy		20.00	21.20	22.90	59.20	59.20	59.20		62.75	66.52	70.51
Water: Consumption		80.00	85.00	92.50	126.00	126.00	126.00		133.57	141.58	150.08
Sanitation		95.40	101.10	109.20	110.20	110.20	110.20		116.81	123.82	131.25
Refuse removal		79.50	84.30	91.00	136.00	136.00	136.00		144.16	152.81	161.98
Other											
sub-total		646.95	724.65	887.09	1 364.50	1 364.50	1 364.50	2.2%	1 394.94	1 478.64	1 567.35
VAT on Services		83.82	94.67		131.06	131.06	131.06		138.22	137.20	145.43
Total small household bill:		730.77	819.31	887.09	1 495.56	1 495.56	1 495.56	2.5%	1 533.16	1 615.84	1 712.79
% increase/-decrease			12.1%	8.3%	68.6%	-	-		2.5%	5.4%	6.0%
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates		-	-	-	260.38	260.38	260.38		239.55	253.92	269.15
Electricity: Basic levy		30.00	36.00	-	-	-	-		-	-	-
Electricity: Consumption		32.40	36.00	50.00	294.00	294.00	294.00		318.00	337.08	357.30
Water: Basic levy		20.00	21.20	22.90	59.20	59.20	59.20		62.75	66.52	70.51
Water: Consumption		17.40	18.60	19.80	61.20	61.20	61.20		64.88	68.77	72.90
Sanitation		95.40	101.10	109.20	110.20	110.20	110.20		116.81	123.82	131.25
Refuse removal		79.50	84.30	91.00	136.00	136.00	136.00		144.16	152.81	161.98
Other											
sub-total		274.70	297.20	292.90	920.98	920.98	920.98	2.7%	946.15	1 002.92	1 063.09
VAT on Services		38.46	41.61	41.00	93.63	93.63	93.63		98.92	95.55	101.28
Total small household bill:		313.16	338.81	333.90	1 014.60	1 014.60	1 014.60	3.0%	1 045.07	1 098.46	1 164.37
% increase/-decrease			8.2%	(1.4%)	203.9%	-	-		3.0%	5.1%	6.0%

References

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water
2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water
3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)

WC041 Kannaland - Supporting Table SA15 Investment particulars by type

WC041 Ksalland - Supporting Table SA15 Investment particulars by type										
Investment type	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
Parent municipality										
Securities - National Government								4 044	4 044	4 044
Listed Corporate Bonds		3 184	5 011	4 044						
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	3 184	5 011	4 044	-	-	-	4 044	4 044	4 044
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		3 184	5 011	4 044	-	-	-	4 044	4 044	4 044

References

1. Total investments must reconcile to Budgeted Financial Position ('current' call investment deposits plus 'non-current' investments)

WC041 Kannaland - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate 3.	Commission Paid (Rands)	Commission Recipient	Expiry date of Investment
Name of institution & Investment ID	1	Yrs/Months							
Parent municipality RMB Asset Management		15 years	Zero Coupon	Yes	Fixed	13.2	0	0	25/08/2015
Municipality sub-total									
Entities									
Entities sub-total									
TOTAL INVESTMENTS AND INTEREST	1								

References

1. Total investments must reconcile to all items in Table SA15 for the Current Year (30 June)
2. List investments in expiry date order

WC041 Kannaland - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
Parent municipality										
Long-Term Loans (annuity/reducing balance)		17 170	9 693	10 029	9 143	9 143	9 143	8 538	7 853	7 077
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	17 170	9 693	10 029	9 143	9 143	9 143	8 538	7 853	7 077
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	17 170	9 693	10 029	9 143	9 143	9 143	8 538	7 853	7 077

Unspent Borrowing - Categorised by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Unspent Borrowing	1	-	-	-	-	-	-	-	-	-

References

1. Total borrowing must reconcile to Budgeted Financial Position (Borrowing - non-current)

WC041 Kannaland - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		-	-	23 246	23 888	23 936	23 936	25 170	25 599	25 993
Local Government Equitable Share				18 989	20 051	20 051	20 051	21 140	22 375	22 556
Finance Management				1 250	1 400	1 400	1 400	1 600	1 750	1 900
Municipal Systems Improvement				1 500	890	890	890	934	967	1 018
EPWP Incentive				952	1 000	1 048	1 048	1 000	-	-
					-	-	-			
MIG PMU				555	547	547	547	496	507	519
Provincial Government:		-	-	14 088	1 410	16 649	16 649	12 535	17 579	19 17
Sport and Recreation					1 374	1 374	1 374	1 933	1 699	1 800
Housing				13 964	-	14 939	14 939	10 473	15 769	
				28		200	200			
Fin Assistance to Mun for Maintenance & Construction of Transport Infrastructure						-	-			
CDW				96	36	29	29	24	-	-
						107	107	105	111	117
District Municipality:		-	-	24	-	-	-	-	-	-
Ladismith Water Project				24						
Other grant providers:		-	-	349	-	-	-	-	-	-
Provincial Treasury				165						
DWA & Others				184						
Total Operating Transfers and Grants	5	-	-	37 708	25 298	40 585	40 585	37 705	43 178	27 910
Capital Transfers and Grants										
National Government:		-	-	14 881	31 587	31 587	31 587	24 627	26 627	29 863
Municipal Infrastructure Grant (MIG)				8 119	10 387	10 387	10 387	9 431	9 627	9 863
Regional Bulk Infrastructure				2 377	4 500	4 500	4 500	5 500	8 000	15 000
Integrated National Electrification Programme				4 386	16 700	16 700	16 700	5 696	5 000	5 000
Energy efficiency & Demand Side Management								4 000	4 000	-
Provincial Government:		-	-	93	544	-	-	-	-	-
				93	544	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
0										
Other grant providers:		-	-	3 510	1 600	5 449	5 449	-	-	-
Thusong & Other				3 255		2 500	2 500			
DWA				255	1 600	2 949	2 949			
Total Capital Transfers and Grants	5	-	-	18 485	33 731	37 036	37 036	24 627	26 627	29 863
TOTAL RECEIPTS OF TRANSFERS & GRANTS		-	-	56 193	59 029	77 621	77 621	62 332	69 805	57 773

References

1. Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
2. Amounts actually RECEIVED; not revenue recognised (objective is to confirm grants transferred)
3. Replacement of RSC levies
4. Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
5. Total transfers and grants must reconcile to Budgeted Cash Flows
6. Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts)

WC041 Kannaland - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		-	-	23 246	23 888	23 936	23 936	25 170	25 599	25 993
Local Government Equitable Share				18 989	20 051	20 051	20 051	21 140	22 375	22 556
Finance Management				1 250	1 400	1 400	1 400	1 600	1 750	1 900
Municipal Systems Improvement				1 500	890	890	890	934	967	1 018
EPWP Incentive				952	1 000	1 048	1 048	1 000	-	-
MIG PMU				555	547	547	547	496	507	519
Provincial Government:		-	-	14 088	1 374	16 620	16 620	12 535	17 579	19 917
Sport and Recreation					1 374	1 374	1 374	1 933	1 699	1 800
Housing				13 964		14 939	14 939	10 473	15 769	
Fin Assistance to Mun for Maintenance & Construction of Transport Infrastructure				28		200	200			
CDW				96		107	107	24	-	-
District Municipality:		-	-	24	36	29	29	105	111	117
0					36	29	29	-	-	-
Ladismith Water Project				24						
Other grant providers:		-	-	349	-	-	-	-	-	-
Provincial Treasury				165						
DWA & Others				184						
Total operating expenditure of Transfers and Grants:		-	-	37 708	25 298	40 585	40 585	37 705	43 178	27 910
Capital expenditure of Transfers and Grants										
National Government:		-	-	14 881	31 587	31 587	31 587	24 627	26 627	29 863
Municipal Infrastructure Grant (MIG)				8 119	10 387	10 387	10 387	9 431	9 627	9 863
Regional Bulk Infrastructure				2 377	4 500	4 500	4 500	5 500	8 000	15 000
Integrated National Electrification Programme				4 386	16 700	16 700	16 700	5 696	5 000	5 000
Energy efficiency & Demand Side Management								4 000	4 000	-
Provincial Government:		-	-	93	544	-	-	-	-	-
				93	544	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
0										
Other grant providers:		-	-	3 510	1 600	5 449	5 449	-	-	-
Thusong & Other				3 255	-	2 500	2 500			
DWA				255	1 600	2 949	2 949			
Total capital expenditure of Transfers and Grants		-	-	18 485	33 731	37 036	37 036	24 627	26 627	29 863
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	-	56 193	59 029	77 621	77 621	62 332	69 805	57 773

References

1. Expenditure must be separately listed for each transfer or grant received or recognised

WC041 Kannaland - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts		20 988	25 748	23 246	23 888	23 936	23 936	25 170	25 599	25 993
Conditions met - transferred to revenue		20 988	25 748	23 246	23 888	23 936	23 936	25 170	25 599	25 993
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts			6 982	14 088	1 374	16 620	16 620	12 235	17 579	1 917
Conditions met - transferred to revenue		-	6 982	14 088	1 374	16 620	16 620	12 235	17 579	1 917
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts				24	36	29	29			
Conditions met - transferred to revenue		-	-	24	36	29	29	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts				349						
Conditions met - transferred to revenue		-	-	349	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		20 988	32 730	37 708	25 298	40 585	40 585	37 405	43 178	27 910
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts		11 094	17 131	14 881	31 587	31 587	31 587	24 627	26 627	29 863
Conditions met - transferred to revenue		11 094	17 131	14 881	31 587	31 587	31 587	24 627	26 627	29 863
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts		200	78	349	544	-	-	300		
Conditions met - transferred to revenue		200	78	349	544	-	-	300		
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts				3 255	1 600	5 449	5 449			
Conditions met - transferred to revenue		-	-	3 255	1 600	5 449	5 449	-	-	-
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		11 294	17 208	18 485	33 731	37 036	37 036	24 927	26 627	29 863
Total capital transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		32 282	49 938	56 193	59 029	77 621	77 621	62 332	69 805	57 773
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-	-

References

1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performance
2. CTBM = conditions to be met
3. National Treasury database will require this reconciliation for each transfer/grant

WC041 Kannaland - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand											
Cash Transfers to other municipalities											
Insert description	1										
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms											
Insert description	2										
Total Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State											
Insert description	3										
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations											
Insert description	4	4 236	9 373	18 738	37 298	56 436	56 436	56 436			
Total Cash Transfers To Organisations		4 236	9 373	18 738	37 298	56 436	56 436	56 436	-	-	-
Cash Transfers to Groups of Individuals											
Insert description	5										
Total Cash Transfers To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	4 236	9 373	18 738	37 298	56 436	56 436	56 436	-	-	-
Non-Cash Transfers to other municipalities											
Insert description	1										
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms											
Insert description	2										
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State											
Insert description	3										
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations											
Insert description	4										
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals											
Insert description	5										
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	6	4 236	9 373	18 738	37 298	56 436	56 436	56 436	-	-	-

- References**
1. Insert description listed by municipal name and demarcation code of recipient
 2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)
 3. Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provided)
 4. Insert description of each other organisation (e.g. charity)
 5. Insert description of each other organisation (e.g. the aged, child-headed households)
 6. All descriptions should separate transfers for 'capital purposes' and 'operating purposes'

Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Entities										
% increase	4	-	-	-	-	-	-	-	-	-
Other Staff of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Other Staff of Entities										
% increase	4	-	-	-	-	-	-	-	-	-
Total Municipal Entities										
TOTAL SALARY, ALLOWANCES & BENEFITS										
% increase	4	27 195	31 661	31 562	38 475	38 786	38 786	42 763	45 490	48 390
TOTAL MANAGERS AND STAFF	5,7	24 347	28 620	29 863	36 069	36 380	36 380	40 142	42 712	45 445

References

1. Include 'Loans and advances' where applicable if any reportable amounts until phased compliance with s164 of MFMA achieved
2. s57 of the Systems Act
3. In kind benefits (e.g. provision of living quarters) must be shown as the cost (full market value) to the municipality, as part of the relevant allowance
4. B/A, C/B, D/C, E/C, F/C, G/D, H/D, I/D
5. Must agree to the sub-total appearing on Table A1 (Employee costs)
6. Includes pension payments and employer contributions to medical aid
7. Correct as at 30 June

Column Definitions:

- A, B and C. Audited actual as per the audited financial statements. If audited amounts are unavailable, unaudited amounts must be provided with a note stating these are unaudited
- D. The original budget approved by council for the budget year.
- E. The budget for the budget year as adjusted by council resolution in terms of section 28 of the MFMA.
- F. An estimate of final actual amounts (pre audit) for the current year at the point in time of preparing the budget for the budget year. This may differ from E.
- G. The amount to be appropriated for the budget year.
- H and I. The indicative projection

WC041 Kannaland - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4		380 810		168 757			549 566
Chief Whip			380 810		168 757			549 566
Executive Mayor			476 012		200 491			676 503
Deputy Executive Mayor								-
Executive Committee								-
Total for all other councillors			571 215		273 877			845 092
Total Councillors	8	-	1 808 846	-	811 881			2 620 727
Senior Managers of the Municipality	5							
Municipal Manager (MM)			1 269 749	67 574	150 000	105 812		1 593 135
Chief Finance Officer			1 214 633	58 974	120 000	101 219		1 494 826
Director Corporate Services			732 604	188 858	137 766	61 050		1 120 278
								-
								-
								-
List of each official with packages >= senior manager								
Adjunk Bestuurder - Finansies			488 996	127 802	96 228	40 750		753 775
Adjunk Bestuurder - Finansies			576 720	11 687	120 000	48 060		756 467
Senior Bestuurder - Administrasie			455 889	115 995	137 484	37 991		747 359
Dorpsbestuurder - Calitzdorp			455 889	114 926	136 986	37 991		745 792
PersoneelBestuurder			311 941	62 465	96 636	25 995		497 038
Bestuurder - Verkeer			319 421	105 987	94 044	26 618		546 071
Bestuurder - Elektries & Meganies			279 327	55 942	73 340	23 277		431 887
Bestuurder - Tegnies & Siviel			327 086	104 290	88 662	27 257		547 296
Bestuurder - Vullis			270 559	59 255	101 490	22 547		453 850
								-
								-
								-
Total Senior Managers of the Municipality	8,10	-	6 702 814	1 073 756	1 352 636	558 568		9 687 774
A Heading for Each Entity	6,7							
List each member of board by designation								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total for municipal entities	8,10	-	-	-	-	-		-
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	-	8 511 660	1 073 756	2 164 517	558 568		12 308 501

References

1. Pension and medical aid
2. Total package must equal the total cost to the municipality
3. List each political office bearer by designation. Provide a total for all other councillors
4. Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)
5. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation
6. List each entity where municipality has an interest and state percentage ownership and control
7. List each senior manager reporting to the CEO of an Entity by designation
8. Must reconcile to relevant section of Table SA24
9. Must reconcile to totals shown for the budget year of Table SA22
10. Correct as at 30 June

WC041 Kannaland - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers		Ref	2012/13			Current Year 2013/14			Budget Year 2014/15		
Number		1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities											
Councillors (Political Office Bearers plus Other Councillors)			7			7			7		
Board Members of municipal entities											
Municipal employees											
Municipal Manager and Senior Managers		4									
Other Managers		5		1	2		1	2		1	2
Professionals		3		11	3		11	3		9	1
Finance		7		16	2		16	1		16	3
Spatial/town planning				3	1		3	1		3	1
Information Technology											
Roads											
Electricity											
Water				1			1			1	
Sanitation											
Refuse											
Other											
Technicians				12	1		12			12	
Finance				28			28			27	
Spatial/town planning											
Information Technology											
Roads											
Electricity											
Water				4			4			4	
Sanitation				16			16			15	
Refuse											
Other											
Clerks (Clerical and administrative)				8			8			8	
Service and sales workers				30	2		30	2		30	2
Skilled agricultural and fishery workers											
Craft and related trades											
Plant and Machine Operators											
Elementary Occupations				1			1			1	
TOTAL PERSONNEL NUMBERS		9	7	110	63	7	110	63	7	104	63
% increase											
Total municipal employees headcount								(1.4%)		(5.5%)	
Finance personnel headcount		6, 10									
Human Resources personnel headcount		8, 10		35			35			35	
		8, 10		3			3			3	

References

1. Positions must be funded and aligned to the municipality's current organisational structure
2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.
3. s57 of the Systems Act
4. Include only in Consolidated Statements
5. Include municipal entity employees in Consolidated Statements
6. Include headcount (number of persons, Not FTE) of managers and staff only (exclude councillors)
7. Managers who provide the direction of a critical technical function
8. Total number of employees working on these functions

WC041 Kannaland - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue By Source																
Property rates		941	941	1 412	941	941	941	941	941	941	941	941	941	11 763	12 469	13 217
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		2 537	2 537	3 805	2 537	2 537	2 537	2 537	2 537	2 537	2 537	2 537	2 537	31 710	33 612	35 629
Service charges - water revenue		836	836	1 255	836	836	836	836	836	836	836	836	836	10 455	11 083	11 748
Service charges - sanitation revenue		549	549	823	549	549	549	549	549	549	549	549	549	6 859	7 270	7 706
Service charges - refuse revenue		355	355	532	355	355	355	355	355	355	355	355	355	4 432	4 698	4 980
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		26	26	40	26	26	26	26	26	26	26	26	26	329	349	-
Interest earned - external investments		59	59	89	59	59	59	59	59	59	59	59	59	742	787	834
Interest earned - outstanding debtors		173	173	260	173	173	173	173	173	173	173	173	173	2 164	2 294	2 432
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		160	160	241	160	160	160	160	160	160	160	160	160	2 005	2 125	2 253
Licences and permits		16	16	23	16	16	16	16	16	16	16	16	16	194	206	218
Agency services		57	57	86	57	57	57	57	57	57	57	57	57	717	760	806
Transfers recognised - operational		15 710	-	-	-	12 344	-	-	-	9 351	-	-	-	37 405	43 178	27 910
Other revenue		426	426	638	426	426	426	426	426	426	426	426	426	5 319	1 393	1 477
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contribution)		21 845	6 135	9 203	6 135	18 479	6 135	6 135	6 135	15 487	6 135	6 135	6 135	114 096	120 224	109 580
Expenditure By Type																
Employee related costs		3 211	3 211	4 817	2 810	4 817	2 409	2 810	3 211	3 211	3 211	3 211	3 211	40 142	42 711	45 445
Remuneration of councillors		210	210	314	210	210	210	210	210	210	210	210	210	2 621	2 778	2 945
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment		700	700	1 050	700	700	700	700	700	700	700	700	700	8 748	9 273	9 830
Finance charges		94	94	141	94	94	94	94	94	94	94	94	94	1 179	1 173	1 163
Bulk purchases		2 072	2 072	3 108	2 072	2 072	2 072	2 072	2 072	2 072	2 072	2 072	2 072	25 901	27 455	29 102
Other materials		270	270	405	270	270	270	270	270	270	270	270	270	3 372	3 574	3 789
Contracted services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		2 575	2 575	3 863	2 575	2 575	2 575	2 575	2 575	2 575	2 575	2 575	2 575	32 193	37 699	23 246
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		9 132	9 132	13 699	8 731	10 738	8 330	8 731	9 132	9 132	9 132	9 132	9 132	114 156	124 663	115 519
Surplus/(Deficit)		12 713	(2 997)	(4 496)	(2 596)	7 741	(2 194)	(2 596)	(2 997)	6 354	(2 997)	(2 997)	(2 997)	(61)	(4 439)	(5 939)
Transfers recognised - capital		10 469	-	-	-	8 226	-	-	-	6 232	-	-	-	24 927	26 627	29 863
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		23 182	(2 997)	(4 496)	(2 596)	15 967	(2 194)	(2 596)	(2 997)	12 586	(2 997)	(2 997)	(2 997)	24 866	22 188	23 924
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus / (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		23 182	(2 997)	(4 496)	(2 596)	15 967	(2 194)	(2 596)	(2 997)	12 586	(2 997)	(2 997)	(2 997)	24 866	22 188	23 924
References	1															

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

WC041 Kannaland - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue by Vote																
Vote 1 - Executive Council		516	516	581	516	516	516	516	581	581	581	516	516	6 455	2 576	2 663
Vote 2 - Corporate Services		1 695	1 695	1 695	1 695	1 695	1 695	1 695	1 695	1 695	1 695	1 695	2 542	21 183	25 757	5 585
Vote 3 - Financial Services		1 709	1 709	1 709	1 709	1 709	1 709	1 709	1 709	1 709	1 709	1 709	2 563	21 358	22 667	23 837
Vote 4 - Technical Services		7 202	8 102	6 102	8 102	8 102	7 202	8 102	8 102	9 003	8 102	8 102	1 801	90 027	95 851	107 357
Vote 5 - [NAME OF VOTE 5]													-	-	-	-
Vote 6 - [NAME OF VOTE 6]													-	-	-	-
Vote 7 - [NAME OF VOTE 7]													-	-	-	-
Vote 8 - [NAME OF VOTE 8]													-	-	-	-
Vote 9 - [NAME OF VOTE 9]													-	-	-	-
Vote 10 - [NAME OF VOTE 10]													-	-	-	-
Vote 11 - [NAME OF VOTE 11]													-	-	-	-
Vote 12 - [NAME OF VOTE 12]													-	-	-	-
Vote 13 - [NAME OF VOTE 13]													-	-	-	-
Vote 14 - [NAME OF VOTE 14]													-	-	-	-
Vote 15 - [NAME OF VOTE 15]													-	-	-	-
Total Revenue by Vote		11 122	12 022	12 087	12 022	12 022	11 122	12 022	12 087	12 987	12 087	12 022	7 422	139 022	146 852	139 443
Expenditure by Vote to be appropriated																
Vote 1 - Executive Council		1 256	1 256	1 413	1 256	1 256	1 256	1 256	1 413	1 413	1 413	1 256	1 256	15 699	16 644	17 646
Vote 2 - Corporate Services		2 259	2 259	2 259	2 259	2 259	2 259	2 259	2 259	2 259	2 259	2 259	3 389	28 240	34 655	20 076
Vote 3 - Financial Services		1 537	1 537	1 537	1 537	1 537	1 537	1 537	1 537	1 537	1 537	1 537	2 306	19 218	20 448	21 762
Vote 4 - Technical Services		4 080	4 590	4 590	4 590	4 590	4 080	4 590	4 590	5 100	4 590	4 590	1 020	50 999	52 916	56 035
Vote 5 - [NAME OF VOTE 5]													-	-	-	-
Vote 6 - [NAME OF VOTE 6]													-	-	-	-
Vote 7 - [NAME OF VOTE 7]													-	-	-	-
Vote 8 - [NAME OF VOTE 8]													-	-	-	-
Vote 9 - [NAME OF VOTE 9]													-	-	-	-
Vote 10 - [NAME OF VOTE 10]													-	-	-	-
Vote 11 - [NAME OF VOTE 11]													-	-	-	-
Vote 12 - [NAME OF VOTE 12]													-	-	-	-
Vote 13 - [NAME OF VOTE 13]													-	-	-	-
Vote 14 - [NAME OF VOTE 14]													-	-	-	-
Vote 15 - [NAME OF VOTE 15]													-	-	-	-
Total Expenditure by Vote		9 132	9 642	9 799	9 642	9 642	9 132	9 642	9 799	10 309	9 799	9 642	7 971	114 156	124 663	115 519
Surplus/(Deficit) before assoc.		1 989	2 380	2 287	2 380	2 380	1 989	2 380	2 287	2 677	2 287	2 380	(549)	24 866	22 188	23 924
Taxation																
Attributable to minorities																
Share of surplus/ (deficit) of associate																
Surplus/(Deficit)	1	1 989	2 380	2 287	2 380	2 380	1 989	2 380	2 287	2 677	2 287	2 380	(549)	24 866	22 188	23 924
References																

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

WC041 Kannaland - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)	
Description	

[illegible]

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

WC041 Kannaland - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description		Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
R thousand			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Multi-year expenditure to be appropriated																	
	Vote 1 - Executive Council	1															
	Vote 2 - Corporate Services																
	Vote 3 - Financial Services																
	Vote 4 - Technical Services																
	Vote 5 - [NAME OF VOTE 5]																
	Vote 6 - [NAME OF VOTE 6]																
	Vote 7 - [NAME OF VOTE 7]																
	Vote 8 - [NAME OF VOTE 8]																
	Vote 9 - [NAME OF VOTE 9]																
	Vote 10 - [NAME OF VOTE 10]																
	Vote 11 - [NAME OF VOTE 11]																
	Vote 12 - [NAME OF VOTE 12]																
	Vote 13 - [NAME OF VOTE 13]																
	Vote 14 - [NAME OF VOTE 14]																
	Vote 15 - [NAME OF VOTE 15]																
Capital multi-year expenditure sub-total																	
Single-year expenditure to be appropriated																	
	Vote 1 - Executive Council	2															
	Vote 2 - Corporate Services																
	Vote 3 - Financial Services																
	Vote 4 - Technical Services																
	Vote 5 - [NAME OF VOTE 5]																
	Vote 6 - [NAME OF VOTE 6]																
	Vote 7 - [NAME OF VOTE 7]																
	Vote 8 - [NAME OF VOTE 8]																
	Vote 9 - [NAME OF VOTE 9]																
	Vote 10 - [NAME OF VOTE 10]																
	Vote 11 - [NAME OF VOTE 11]																
	Vote 12 - [NAME OF VOTE 12]																
	Vote 13 - [NAME OF VOTE 13]																
	Vote 14 - [NAME OF VOTE 14]																
	Vote 15 - [NAME OF VOTE 15]																
Capital single-year expenditure sub-total																	
Total Capital Expenditure																	
		2		3 844	5 095	5 095	3 174			3 174	3 174	961	961		25 477	27 168	30 436
		2		3 844	5 095	5 095	3 174			3 174	3 174	961	961		25 477	27 168	30 436

References

Table should be completed...

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

WC041 Kannaland - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Capital Expenditure - Standard	1															
Governance and administration																
Executive and council		-	-	1 252	1 252	1 252	-	-	1 252	1 252	-	-	-	6 258	5 259	573
Budget and treasury office		-	-	105	105	105	-	-	105	105	-	-	-	525	541	-
Corporate services		-	-	1 147	1 147	1 147	-	-	1 147	1 147	-	-	-	5 733	4 718	573
Community and public safety																
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services																
Planning and development		-	20	20	20	10	-	-	10	10	5	5	-	101	2 331	9 863
Road transport		-	20	20	20	10	-	-	10	10	5	5	-	101	2 331	9 863
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services																
Electricity		-	3 824	3 824	3 824	1 912	-	-	1 912	1 912	956	956	-	-	-	-
Water		-	1 939	1 939	1 939	970	-	-	970	970	485	485	-	19 118	19 578	20 000
Waste water management		-	1 284	1 284	1 284	642	-	-	642	642	321	321	-	9 696	9 000	5 000
Waste management		-	600	600	600	300	-	-	300	300	150	150	-	6 422	7 578	5 000
Other		-	-	-	-	-	-	-	-	-	-	-	-	3 000	3 000	10 000
Total Capital Expenditure - Standard	2	-	3 844	5 095	5 095	3 174	-	-	3 174	3 174	961	961	-	25 477	27 168	30 436
Funded by:																
National Government		12 313	-	-	-	7 388	-	-	-	-	-	-	-	-	-	-
Provincial Government		300	-	-	-	-	-	-	-	4 925	-	-	-	24 627	26 627	29 863

MONTHLY CASH FLOWS

R thousand	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Cash Receipts By Source															
Property rates	471	941	2 823	941	941	471	471	471	471	471	471	471	9 411	10 599	11 885
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1 268	2 537	7 610	2 537	2 537	1 268	1 268	1 268	1 268	1 268	1 268	1 268	25 368	28 570	32 066
Service charges - water revenue	418	836	2 509	836	836	418	418	418	418	418	418	418	8 365	9 421	10 573
Service charges - sanitation revenue	274	549	1 646	549	549	274	274	274	274	274	274	274	5 487	6 180	6 936
Service charges - refuse revenue	177	355	1 064	355	355	177	177	177	177	177	177	177	3 546	3 993	4 482
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	13	26	79	26	26	13	13	13	13	13	13	13	263	297	333
Interest earned - external investments	30	59	178	59	59	30	30	30	30	30	30	30	594	669	750
Interest earned - outstanding debtors	87	173	519	173	173	87	87	87	87	87	87	87	1 731	1 950	2 189
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	80	160	481	160	160	80	80	80	80	80	80	80	1 604	1 806	2 027
Licences and permits	8	16	47	16	16	8	8	8	8	8	8	8	155	175	196
Agency services	29	57	172	57	57	29	29	29	29	29	29	29	574	646	725
Transfer receipts - operational	18 703	532	1 596	532	11 222	266	266	266	7 481	266	266	-	37 405	43 178	27 910
Other revenue	266	532	1 596	532	11 222	266	266	266	7 481	266	266	266	5 319	1 393	1 329
Cash Receipts by Source	21 823	6 242	18 725	6 242	17 463	3 121	3 121	3 121	10 602	3 121	3 121	3 121	99 821	108 876	101 413
Other Cash Flows by Source	12 463				7 478				4 965				24 927	26 627	29 863
Transfer receipts - capital															
Contributions recognised - capital & Contributed assets															
Proceeds on disposal of PPE															
Short term loans															
Borrowing long term/refinancing															
Increase (decrease) in consumer deposits															
Decrease (increase) in non-current debtors															
Decrease (increase) other non-current receivables															
Decrease (increase) in non-current investments															
Total Cash Receipts by Source	34 287	6 242	18 725	6 242	24 941	3 121	3 121	3 121	15 567	3 121	3 121	3 121	124 748	135 503	131 276
Cash Payments by Type															
Employee related costs	3 345	3 345	3 345	3 345	3 345	3 345	3 345	3 345	3 345	3 345	3 345	3 345	40 142	42 711	46 445
Remuneration of councillors	218	218	218	218	218	218	218	218	218	218	218	218	2 621	2 778	2 945
Finance charges	98	98	98	98	98	98	98	98	98	98	98	98	1 179	1 173	1 163
Bulk purchases - Electricity	2 118	2 118	2 118	2 118	2 118	2 118	2 118	2 118	2 118	2 118	2 118	2 118	25 411	26 936	28 552
Bulk purchases - Water & Sewer	41	41	41	41	41	41	41	41	41	41	41	41	490	519	550
Other materials	225	225	225	225	225	225	225	225	225	225	225	225	2 697	3 574	3 031
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	2 146	2 146	2 146	2 146	2 146	2 146	2 146	2 146	2 146	2 146	2 146	2 146	25 755	30 159	18 597
Cash Payments by Type	8 191	8 191	8 191	8 191	8 191	8 191	8 191	8 191	8 191	8 191	8 191	8 191	98 295	107 550	100 282
Other Cash Flows/Payments by Type															
Capital assets															
Repayment of borrowing	48	2 548	5 095	5 095	5 095				5 095	2 548			25 477	27 168	30 436
Other Cash Flows/Payments		48	49	49	50	50	51	51	52	52	53	53	605	685	776
Total Cash Payments by Type	8 239	10 787	13 335	13 336	13 336	8 241	8 242	8 242	13 338	10 791	8 244	8 245	124 376	135 703	131 494
NET INCREASE/(DECREASE) IN CASH HELD	26 048	(4 545)	5 390	(7 094)	11 605	(5 121)	(5 121)	(5 122)	2 249	(7 670)	(5 123)	(5 124)	372	(200)	(219)
Cash/cash equivalents at the month/year begin:	15 024	41 072	36 527	41 917	34 823	46 428	41 307	35 186	31 064	33 313	25 643	20 520	15 024	15 396	15 196
Cash/cash equivalents at the month/year end:	41 072	36 527	41 917	34 823	46 428	41 307	36 186	31 064	33 313	25 643	20 520	15 396	15 396	15 196	14 978

WC041 Kannaland - NOT REQUIRED - municipality does not have entities

[illegible]

WC041 Kannaland - Supporting Table SA32 List of external mechanisms

External mechanism	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
Name of organisation		Number			R thousand

References

1. Total agreement period from commencement until end
2. Annual value

WC041 Kannaland - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2013/14	2014/15 Medium Term Revenue & Expenditure Framework			Forecast 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Total Contract Value
				Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17								
Parent Municipality:	1,3	Total	Original Budget				Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Revenue Obligation By Contract	2													
Contract 1														
Contract 2														
Contract 3 etc														
Total Operating Revenue Implication	2													
Expenditure Obligation By Contract														
Contract 1														
Contract 2														
Contract 3 etc														
Total Operating Expenditure Implication	2													
Capital Expenditure Obligation By Contract														
Contract 1														
Contract 2														
Contract 3 etc														
Total Capital Expenditure Implication														
Total Parent Expenditure Implication														
Entities:														
Revenue Obligation By Contract	2													
Contract 1														
Contract 2														
Contract 3 etc														
Total Operating Revenue Implication	2													
Expenditure Obligation By Contract														
Contract 1														
Contract 2														
Contract 3 etc														
Total Operating Expenditure Implication	2													
Capital Expenditure Obligation By Contract														
Contract 1														
Contract 2														
Contract 3 etc														
Total Capital Expenditure Implication														
Total Entity Expenditure Implication														

References

1. Total Implication for all preceding years to be summed and total stated in 'Preceding Years' column
2. List all contracts with future financial obligations beyond the three years covered by the MTREF (MFMA s33)

WC041 Kannaland - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		11 056	17 131	18 392	33 731	30 923	30 923	16 218	18 909	19 863
Infrastructure - Road transport		5 038	6 725	8 119	10 387	1 612	1 612	101	2 331	9 863
Roads, Pavements & Bridges		5 038	6 725	8 119	10 387	1 612	1 612	101	2 331	9 863
Storm water										
Infrastructure - Electricity		5 264	2 122	4 386	16 700	16 700	16 700	9 696	9 000	5 000
Generation										
Transmission & Reticulation		5 264	2 122	4 386	16 700	16 700	16 700	9 696	9 000	5 000
Street Lighting										
Infrastructure - Water		80	1 321	2 632	2 500	6 665	6 665	6 422	7 578	5 000
Dams & Reservoirs		80	1 321		2 500	6 665	6 665	2 500	5 000	5 000
Water purification										
Reticulation				2 632						
Infrastructure - Sanitation		673	837	3 255	3 600	5 946	5 946	3 922	2 578	
Reticulation		673	837	3 255		460	460			
Sewerage purification					3 600	5 486	5 486			
Infrastructure - Other			6 125		544					
Waste Management										
Transportation	2									
Gas	3		6 125		544					
Other										
Community		249	78	65		6 113	6 113	1 629		
Parks & gardens										
Sportsfields & stadia						3 231	3 231			
Swimming pools										
Community halls		249	78			2 500	2 500			
Libraries				65						
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses	7									
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing	8					382	382	1 629		
Other										
Heritage assets										
Buildings										
Other	9									
Investment properties										
Housing development										
Other										
Other assets		85	421	28	832	832	832	850	541	573
General vehicles										
Specialised vehicles										
Plant & equipment										
Computers - hardware/equipment					832	832	832	510	541	573
Furniture and other office equipment								40		
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other		85	421	28						
Agricultural assets								300		
List sub-class										
Biological assets										
List sub-class										

Intangibles									
Computers - software & programming		38	-	92	-	-	-	-	-
Other (list sub-class)		38	-	92	-	-	-	-	-
Total Capital Expenditure on new assets	1	11 428	17 629	18 577	34 563	37 868	37 868	18 697	19 450

Specialised vehicles									
Refuse		-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-

References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class

WC041 Kannaland - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class										
Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	3 000	3 000	10 000
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges		-	-	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	3 000	3 000	10 000
Sewerage purification		-	-	-	-	-	-	3 000	3 000	10 000
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	3 779	4 718	-
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	3 779	4 718	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
General vehicles		-	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	-	-	-	-	-	-	6 779	7 718	10 000
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-

Conservancy										
Ambulances										
Renewal of Existing Assets as % of total capex	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	26.6%	28.4%	32.9%
Renewal of Existing Assets as % of deprecn"	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	77.5%	83.2%	101.7%

References

1. Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) must reconcile to total capital expenditure in Budgeted Capital Expenditure
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Busses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

check balance

WC041 Kannaland - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Section 4 - Supporting Table SA34c Repairs and maintenance expenditure by asset class										
Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		-	-	-	1 380	1 163	1 163	1 464	1 552	1 645
Infrastructure - Road transport		-	-	-	74	350	350	331	351	372
Roads, Pavements & Bridges		-	-	-	74	350	350	331	351	372
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	354	267	267	283	300	318
Generation		-	-	-	322	267	267	283	300	318
Transmission & Reticulation		-	-	-	32	-	-	-	-	-
Street Lighting		-	-	-	473	433	433	580	615	652
Infrastructure - Water		-	-	-	-	-	-	30	32	34
Dams & Reservoirs		-	-	-	473	433	433	-	-	-
Water purification		-	-	-	134	114	114	550	583	618
Reticulation		-	-	-	134	114	114	270	286	303
Infrastructure - Sanitation		-	-	-	-	-	-	150	159	169
Reticulation		-	-	-	-	-	-	120	127	135
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
General vehicles		1 506	1 835	1 660	2 160	2 017	2 017	1 907	2 022	2 143
Specialised vehicles		-	-	-	265	426	426	597	633	671
Plant & equipment		-	-	-	-	453	453	-	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		-	-	-	137	117	117	108	115	122
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	1 291	1 021	1 021	644	683	724
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		1 506	1 835	1 660	466	-	-	558	591	627
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	1 506	1 835	1 660	3 540	3 179	3 179	3 372	3 574	3 789
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-

Fire										
Conservancy										
Ambulances										
R&M as a % of PPE		0.8%	0.9%	0.7%	1.7%	1.6%	1.6%	1.5%	1.5%	1.5%
R&M as % Operating Expenditure		2.0%	2.0%	1.5%	2.7%	2.0%	2.0%	3.0%	2.9%	3.3%

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WiFi infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Busses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

check balance

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WC041 Kannaland - Supporting Table SA34d Depreciation by asset class

Table SA34d Depreciation by asset class										
Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
Depreciation by Asset Class/Sub-class										
Infrastructure										
Infrastructure - Road transport		-	-	-	6 920	6 920	6 920	6 585	6 980	7 399
Roads, Pavements & Bridges		-	-	-	2 501	2 501	2 501	2 501	2 652	2 811
Storm water		-	-	-	2 501	2 501	2 501	2 501	2 652	2 811
Infrastructure - Electricity										
Generation		-	-	-	1 259	1 259	1 259	1 259	1 334	1 414
Transmission & Reticulation		-	-	-	1 259	1 259	1 259	1 259	1 334	1 414
Street Lighting		-	-	-	1 259	1 259	1 259	1 259	1 334	1 414
Infrastructure - Water										
Dams & Reservoirs		-	-	-	1 738	1 738	1 738	1 403	1 487	1 576
Water purification		-	-	-	1 738	1 738	1 738	1 403	1 487	1 576
Reticulation		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation										
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other										
Waste Management		-	-	-	1 422	1 422	1 422	1 422	1 507	1 598
Transportation	2	-	-	-	8	8	8	8	9	9
Gas	3	-	-	-	1 414	1 414	1 414	1 414	1 499	1 588
Other		-	-	-	-	-	-	-	-	-
Community										
Parks & gardens		-	-	-	748	748	748	1 385	1 468	1 556
Sportsfields & stadia		-	-	-	415	415	415	415	439	466
Swimming pools		-	-	-	90	90	90	90	95	101
Community halls		-	-	-	-	-	-	637	675	716
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	43	43	43	43	46	49
Heritage assets										
Buildings		-	-	-	200	200	200	200	212	225
Other		-	-	-	-	-	-	-	-	-
Investment properties										
Housing development		-	-	-	30	30	30	30	32	34
Other		-	-	-	30	30	30	30	32	34
Other assets										
General vehicles		8 176	8 728	8 259	1 048	1 048	1 048	748	793	841
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	0	0	0	0	0	0
Other		-	-	-	-	-	-	-	-	-
Agricultural assets										
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets										
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles										
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-
Total Depreciation	1	8 176	8 728	8 259	8 746	8 746	8 746	8 748	9 273	9 830
Specialised vehicles										
Refuse		-	-	-	-	-	-	-	-	-

WC041 Kannaland - Supporting Table SA35 Future financial implications of the capital budget

Supporting Table SA35 Future financial implications of the capital budget								
Vote Description	Ref	2014/15 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20	Present value
R thousand								
Capital expenditure	1							
Vote 1 - Executive Council		-	-	-				
Vote 2 - Corporate Services		5 733	4 718	-				
Vote 3 - Financial Services		525	541	573				
Vote 4 - Technical Services		19 218	21 909	29 863				
Vote 5 - [NAME OF VOTE 5]		-	-	-				
Vote 6 - [NAME OF VOTE 6]		-	-	-				
Vote 7 - [NAME OF VOTE 7]		-	-	-				
Vote 8 - [NAME OF VOTE 8]		-	-	-				
Vote 9 - [NAME OF VOTE 9]		-	-	-				
Vote 10 - [NAME OF VOTE 10]		-	-	-				
Vote 11 - [NAME OF VOTE 11]		-	-	-				
Vote 12 - [NAME OF VOTE 12]		-	-	-				
Vote 13 - [NAME OF VOTE 13]		-	-	-				
Vote 14 - [NAME OF VOTE 14]		-	-	-				
Vote 15 - [NAME OF VOTE 15]		-	-	-				
List entity summary if applicable								
Total Capital Expenditure		25 477	27 168	30 436				
Future operational costs by vote	2							
Vote 1 - Executive Council								
Vote 2 - Corporate Services								
Vote 3 - Financial Services								
Vote 4 - Technical Services								
Vote 5 - [NAME OF VOTE 5]								
Vote 6 - [NAME OF VOTE 6]								
Vote 7 - [NAME OF VOTE 7]								
Vote 8 - [NAME OF VOTE 8]								
Vote 9 - [NAME OF VOTE 9]								
Vote 10 - [NAME OF VOTE 10]								
Vote 11 - [NAME OF VOTE 11]								
Vote 12 - [NAME OF VOTE 12]								
Vote 13 - [NAME OF VOTE 13]								
Vote 14 - [NAME OF VOTE 14]								
Vote 15 - [NAME OF VOTE 15]								
List entity summary if applicable								
Total future operational costs								
Future revenue by source	3							
Property rates								
Property rates - penalties & collection charges								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
List other revenues sources if applicable								
List entity summary if applicable								
Total future revenue								
Net Financial Implications								
References		25 477	27 168	30 436				
1. Summarise the total capital cost until capital project is completed								

1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))
2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))
3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)

WC041 Kamalind - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project																
Ref	Program/Project description	Project number	IDP Goal code	Individuality Approved (Y/N)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2014/15 Medium Term Revenue & Expenditure Framework			Project Information		
4			2	8	3		5		Audited Outcome 2012/13	Current Year 2013/14 Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	Ward location	New or renewal	
Parent municipality:																
List all capital projects grouped by Municipal Vote																
510200021	Eltec (Integrated Electrification Programme)					Transmission & Rehabilitation	GPS Verification under way				5 000	5 000	5 000			
510200051	ELECTRICITY DEMAND SIDE MAN. GRANT					Transmission & Rehabilitation	GPS Verification under way				695	-	-		all	
510200041	MUN. INFRASTRUCTURE GRANT (MIG)					Transmission & Rehabilitation	GPS Verification under way				4 000	4 000	-		all	
11010382	Kamalind Dam Reallocation					Rehabilitation	GPS Verification under way				3 922	2 578	-		3.8.2	
510150041	MUN. INFRASTRUCTURE GRANT (MIG)					Dams & Reservoirs	GPS Verification under way				2 500	5 000	5 000		1	
510150061	RBIG: LDS & CAL WWTW					Other	GPS Verification under way				191	2 331	9 853		all	
11030372	CAPITAL EXPENDITURE : GRANT & SUBSIDIES					Sewerage purification	GPS Verification under way				3 000	3 000	10 000		1.8.2	
510303021	CAPITAL EXPENDITURE : GRANT & SUBSIDIES					Sportsfields & stadia	GPS Verification under way				3 779	4 718	-		2	
510303031	CORPORATE FURNITURE					Ceremonies	GPS Verification under way				1 629	-	-		3	
510070031	CORPORATE COMPUTER					Furniture and other office equipment					10	-	-			
510070041	IT Budget					Computers - hardware/equipment					15	-	-			
510100031	FINANCE - FURNITURE & EQUIPMENT					Computers - hardware/equipment					510	541	573			
Other	LIBRARY - CONDITIONAL GRANT (BOOK DETECTION)					Furniture and other office equipment					15	-	-			
						Libraries					300	-	-		1	
Parent Capital expenditure									18 577							
Entity:																
List all capital projects grouped by Entity																
Entity A											25 477	27 188	30 435			
Water project A																
Entity B																
Electricity project B																
Entity Capital expenditure																
Total Capital expenditure																
R60492335																
1. Must reconcile with Budgeted Capital Expenditure																
2. As per Table SA6																
As per Table SA34																

1. Must reconcile with Budgeted Capital Expenditure

2. As per Table SA6

3. As per Table SA34

4. Projects that fall above the threshold values applicable to the municipality as identified in regulation 13 of the Municipal Budget and Reporting Regulations must be listed individually. Other projects by programme by Vote

